



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, MARCH 29, 1862.

OFFICIAL PAPERS.

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Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., c. 87.

The Council met at Government House on Wednesday, the 26th March 1862.

PRESENT :

His Excellency the Vice Roy and Governor-General of India, *presiding*.
His Honor the Lieutenant-Governor of Bengal.
The Hon'ble Sir H. B. E. Frere, K. C. B.
The Hon'ble Cecil Beadon.
Major-General the Hon'ble Sir R. Napier, K. C. B.
The Hon'ble S. Laing.
The Hon'ble H. B. Harrington.
The Hon'ble H. Forbes.
The Hon'ble C. J. Erskine.
The Hon'ble W. J. Fitzwilliam.
The Hon'ble D. Cowie.
The Hon'ble Rajah Deo Narain Singh Bahadoor.
The Hon'ble Rajah Dinkar Rao Rugonauth Moon-tazim Bahadoor.

The Hon'ble MR. BEADON moved that the Report of the Select Committee on the Bill to protect the personal dignity of His Majesty the King of Oude be adopted, and that the Bill be passed. He stated that the amendments suggested by the Committee were not of an important character, and were intended chiefly to make the provisions of the Bill more distinct. The last Section would make it clear that it was not the intention of Government to continue the title of King of Oude

after the death of His Majesty. Mr. Beadon then proceeded to say that he could not move the passing of the Bill without mentioning that the amendments proposed by the Select Committee were made with the full approval, and, indeed, chiefly at the suggestion of their lamented and beloved colleague, Mr. Ritchie. It was, he believed, the last work on which Mr. Ritchie was engaged, at any rate it was the last he completed, before he was seized with the fatal malady that hurried him prematurely to the grave. Having been his school-fellow at Eton, and having been intimately associated with him for many years both in private life and public duty, he (Mr. Beadon) might be permitted in that place to express the admiration with which, in common with the whole community, he regarded the many virtues which adorned his character, the esteem in which all held him, and the heart-felt sorrow with which all deplored his loss. It was a loss which, beyond his own family, those only could fully appreciate who had been accustomed to rely upon his sound judgment, his great legal knowledge, his varied and ripe experience, his ready advocacy of every good and useful measure, the clear and comprehensive views he brought to bear on every subject submitted to him, his amiable disposition, and, above all, the truth, honesty, and simplicity of his nature. In that Council, and not less in the Executive Government of India, his absence would long be painfully felt: and it was not too much to say that it would be difficult, if not impossible, for Her Majesty's Government to find a successor in all respects his equal.

The Motion was put and agreed to.

The Hon'ble MR. LAING presented the Report of the Select Committee on the Bill for constituting the Secretaries and other Officers of the Banks of Bengal, Madras, and Bombay, respectively, ex-officio Assessors of certain of the duties payable under Act XXXII of 1860 (for imposing

duties on the profits arising from Property, Professions, Trades, and Offices), and applied to His Excellency the President to suspend Rules 23, 24, and 25 for the conduct of business with a view to enable him to move that the Report of the Select Committee be adopted, and that the Bill be passed. He said that the Bill was purely a matter of form, to enable the Officers of the Banks in making the payments formerly made by the Sub-Treasurers, to make the deductions on account of Income Tax which formerly had been made by the Sub-Treasurers. The Bill had been prepared by their lamented colleague, Mr. Ritchie, and would have been passed a fortnight ago if the arrangement with the Bank of Bombay had been completed. That arrangement had since been completed and published in the *Gazette*.

His Excellency the PRESIDENT declared the Rules in question to be suspended.

The Hon'ble MR. LAING then moved that the Report of the Select Committee be adopted, and that the Bill be passed.

The Motion was put and agreed to.

The Hon'ble MR. ERSKINE introduced the Bill for the consolidation and amendment of the laws relating to Customs Duties, and moved that it be referred to a Select Committee with instructions to report thereon in one month, and that, under No. 18 of the Rules for the conduct of business in the Council, the publication of the Bill be suspended until the Select Committee's Report should have been received and considered. He stated that he proposed, in this instance, that the Council should take the same course as was taken with the Bill to consolidate and amend the law relating to Stamp Duties, and for the same reason. This Bill, like that one, had for a long time been before the public, and had been fully considered by those who were most interested in its provisions. It stood at present in the shape in which it had been drawn by the Customs Committee and published for general information. It had then been referred to the Local Governments and by them to the Officers of Customs and the Chambers of Commerce. Much correspondence had ensued, some of which had only lately reached his hands. There did not appear to be any objection to the principle of the Bill, namely, the consolidation of the laws relating to Sea Customs for all India; but many valuable and reasonable suggestions had been received from different parts of the country, as might have been expected when a Code of uniform rules for the whole country was under consideration. Local experience would, in such a case, discover incongruities and defects in the proposed law. The Select Committee which he proposed would consider the various papers which had been received, and recommend such improvements in the Bill as they might consider necessary. To publish it in its present shape would only mislead the public and necessarily occupy the attention of the Council. On the Report of the Select Committee being received the Bill could then be published with the amendments they suggested.

The Hon'ble MR. LAING said that it would be observed that the Bill related solely to Customs Regulations, and not to Tariffs of Duties, which formed a subject for separate consideration.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON moved for leave to bring in a Bill to amend Act X of 1859 (to

amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal.) He stated that that Act conferred original jurisdiction on the Revenue Courts in Bengal in all cases of dispute arising between landlord and tenant and between landlord and agent; but there was another class of cases of a somewhat analogous character which, as the Act was now framed, were not embraced by it. He alluded to disputes arising in joint undivided estates between the lumberdar, who was the recognized representative of the other sharers in such estates, and, as such, paid the dues of Government, and the co-sharers whom he represented, whether on account of the portion of Government revenue payable by such co-sharers or any of them, or relating to the adjustment and distribution amongst the several sharers of the profits of the estate after payment of the Government revenue and the village expenses. The reasons which induced the Legislature to vest the Revenue Courts in Bengal with jurisdiction in the cases brought within their cognizance as Courts of first instance by the Act of 1859, seemed to apply with nearly equal force to cases such as those mentioned by him. The omission to include such cases in the Act was, he had reason to believe, simply an inadvertence. The omission was discovered by the Board of Revenue for the North-Western Provinces before Act X of 1859 became law; but it was not brought to his notice until after the passing of the Act, and there were particular reasons at the time which seemed to render it inadvisable to apply to the Legislature for an immediate alteration of the law. The first Section of this Bill would supply the omission. Then Section 112 of Act X of 1859, which applied to distraint, provided, first, that no sharer in a joint undivided estate should exercise the powers of distraint except through a manager authorized to collect the rents of the estate on behalf of all the sharers; and secondly, that in putteedaree estates in the North-Western Provinces distraint should be made only through a lumberdar. The object of these restrictions was obviously to prevent two or more processes of distraint being taken out against the same crop by different shareholders possessing not a separate, but only a joint interest in the land on which the crop was growing or was grown, and there could be no doubt that the restrictions were very proper. But the Board of Revenue for the North-Western Provinces had pointed out that "while it would not be expedient to vest the power of distraint in all putteedars, its limitation to lumberdars only is, in some instances, productive of inconvenience; that, though the lumberdars are invariably responsible for the revenue which is paid through them, there are putteedaree estates in the North-Western Provinces containing puttees of which the rents are not collected by a lumberdar, but by putteedars, who are responsible to the lumberdar for their quota of the revenue and of the village expenses, and it would seem equitable that the power of distraint should be conferred on those who are entitled to collect the rent; and that, to remedy this evil, it would be sufficient to add to Section 112 the following words:— 'or where the rent of a puttee is not collected by a lumberdar through the putteedar, who is entitled to collect the rent.'" He concurred with the Board, and in the second Section of the Bill he proposed to amend the existing law in the

manner recommended by the Board. The next Section was of a declaratory character, and had for its object to remove doubts which had arisen as to whether it was intended that the decisions passed by Zillah Judges in regular appeal under Section 160 of Act X of 1859 from decisions of the Revenue Courts should be open to special appeal to the Sudder Court. The point had, he understood, been determined in the affirmative by the Sudder Courts at Calcutta and at Agra, and he thought there could be no doubt as to the correctness of their decision. An amendment of Act X of 1859 being found necessary, it was considered advisable to give the force of law to the ruling of the Courts. The only other Section of the Bill which he deemed it necessary particularly to notice was the one which proposed to give to the Revenue Courts, when making an award for an arrear of rent or revenue, power to grant immediate execution on the verbal application of the judgment creditor. This power had lately been given to the Civil Courts in all cases of debt, damage, and the like to the amount of 500 Rupees, and it was considered that the same power might be properly possessed by the Revenue Courts in suits for arrears of rent or revenue falling within their cognizance under Act X of 1859. Provisions similar to the last two mentioned by him were contained in a Bill to amend Act X of 1859 now before the Legislative Council of Bengal. That Bill contained other provisions, some of them of a penal character, the extension of which to the North-Western Provinces was, he was happy to think, not required by anything in the state of that part of the country. It only remained to mention that this Bill would be restricted in its application to the North-Western Provinces.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill for the consolidation and amendment of the laws relating to Customs Duties—the Hon'ble Messrs. Laing, Harington, Forbes, Erskine, Fitzwilliam, and Cowie.

The Council adjourned till Wednesday, the 2nd of April, at 11 A. M.

M. WYLIE,

*Deputy Secy. to the Govt. of India,
Home Department.*

CALCUTTA,
March 26, 1862. }

Government of the North-Western Provinces.

Production of Flax and other Fibres.

Nynee Tal, the 19th March 1862.

THE undersigned is directed to forward to the

From Superintendent, Botanical
Gardens.
Dated 16th December 1854.
Dated 8th January 1855.
Dated 20th March 1855.
Dated 6th April 1855.
Dated 1st February 1862.

Secretary to the Government of India, in the Home Department, the accompanying copies of the papers marginally noted, on the subject of the cultivation of Flax, and to suggest that,

at the present time, it would perhaps be advantageous to publish them in a Supplement to the *Calcutta Gazette* for general information.

J. D. SANDFORD,

*Under-Secretary to the Government
of the North-Western Provinces.*

From WILLIAM JAMESON, Esq., Superintendent, Botanical Gardens, North-Western Provinces, to SIR GEORGE COOPER, Bart., C. B., Secretary to Government, North-Western Provinces,—(dated Saharunpore, the 1st February 1862.)

SIR,—IN transmitting the enclosed Bill for the price of carriage of Flax seeds and price of a Machine for preparing Flax, I beg to lay before you, for the information of the Hon'ble the Lieutenant-Governor, a brief statement shewing how I carried out the orders received in your letter No. 274, dated 14th March 1861. Immediately on reaching England I wrote to a Member of the house of Messrs. Hills and Whisham, of St. Petersburg, to procure from Kurland a ton of the best Flax seed; I also directed that only new seed be sent. By him a ton and a quarter of seed was sent packed, by my instructions, in bags of hempen cloth and covered with wax cloth to protect the seed from rain. Before the arrival of the seeds I communicated with the India Office and pointed out the necessity of having them sent by the Overland route, as otherwise they would be useless. This was complied with, and I received orders to send them to the Office of the Superintendent of Exports for India, to whom instructions had been issued to forward them with all practicable despatch to Calcutta. By me the packages had been addressed to the Secretary to Government, Home Department, Calcutta, and I also solicited that instructions might be sent to Calcutta to forward them on arrival immediately to Saharunpore. On reaching Calcutta I waited on the Secretary to Government, Home Department, and was informed by him that the packages had been forwarded to the Upper Provinces. On the arrival of the packages at Saharunpore, I examined them carefully and found the seeds in all of them in excellent order. But as the season was so far advanced, viz., December, I deemed it prudent only to sow one-half, and reserved the other half until September next, as from the lateness of the season the seed might not have germinated, or only badly. This, however, has not been the case, as every seed sown has germinated; and though I may not, from the cause above-mentioned, obtain a very fine crop with lengthened straw, I doubt not but that I will secure a good crop of seeds. The result will form the subject of another communication. With the Flax Company of the Punjab the result has been very different, the whole seed imported by them this season consisting of many tons having entirely failed, caused, no doubt, by the manner in which the seed was packed, and the lengthened voyage round the Cape. This I anticipated when the Secretary of the Company in Belfast informed me how he had packed the seeds, and by what route he had sent them.

Regarding Implements, I visited both Belfast and Dundee in order to see the Implements there employed in preparing Flax. I found Machinery only employed, and generally on the largest scale. In Belfast, however, I found a small Machine

which might, with great advantage, be employed in India if Flax becomes a general crop, which was strongly recommended to me by the Secretary of the Indian Flax Association, and with which I prepared some Flax. It is called, Rowan's Patent Scutching Machine, after the Maker, I therefore purchased one. Hand Implements are every where exploded, and no where could I get any. I did my endeavor to get them in Belfast, Dublin, Leeds, and Dundee, and all without success. I therefore wrote to St. Petersburg, and there obtained them, and I expect daily to hear of their arrival in Calcutta.

I attended the great Annual Meeting of the Royal Agricultural Society of England at Leeds and examined the Flax Implements, also the specimens of Flax in straw there exhibited, and prepared Flax. One Implement I considered highly ingenious, and which might, with much advantage, be introduced into India, viz., a Flax straw breaking Machine invented by H. Gardener, of Leeds, which in action is very efficient, and in construction very simple. It, too, is very portable and is priced £40. At this Exhibition the Flax was arranged in five Classes, viz., First Class, Flax in the green state, English grown, and exhibited by the grower only, pulled from fields of five acres and up to ten acres, to which three prizes were awarded in value, £9, £6, and £3. Second Class, green Flax, English grown, and exhibited by the grower only, pulled from fields of ten acres and up to twenty acres, to which three prizes were awarded, viz., £12, £8, and £4. Third Class, green Flax, English grown, and exhibited by the grower only, pulled from fields of twenty acres and upwards, three prizes were awarded, viz., £15, £10, and £5. Fourth Class, prepared Flax exhibited by the preparer only, retted and scutched and handled Mill scutched Flax. To this three prizes were awarded, viz., £20, £10, and £5. Fifth Class, prepared, retted, scutched, and handled scutched Flax, and to this also three prizes were awarded, viz., £20, £10, and £5. In all cases the Flax was obtained from fields sown at two bushels of seed to the acre. I mention the above exhibition to shew how much Flax cultivation still attracts the attention of the leading Agricultural Society in Britain. At Belfast I met in Committee the Directors of the Indian Flax Company, and was assured by them that they would take any amount of raw material, and that from the deficient supplies their Mills were only in half work. One of the Directors, Mr. Dewar, informed me that the imports from the first six months of the year of raw Flax were 9,726 tons, against 12,650 tons last year, thus shewing a decrease of 2,924 tons, and that this deficiency would not be made good by the increased production in Ireland, the crop there being good, so that as long as England is subject to this dearth of raw material no great progress can be made in the trade, and thus the high price of the manufactured article caused by this deficiency must necessarily limit the demand, and will continue so long as the market is supplied in a limited manner. On the other hand could India throw a vast quantity of raw Flax into the English market there is nothing to prevent, I was assured by Mr. Dewar, linen goods being sold as cheaply as Cotton. In Belfast the machinery is principally adapted for working up fine fibre stuffs as Flax. At Dundee, on the other hand, the machinery there worked is fitted for all kinds of fibre stuffs, but more particularly

for the Jutes, Sunns, Sunnees, Patsuns, and Moun of India, and of these fibres a vast trade with Calcutta has now sprung up. Thus during eight months of last year the large quantity of 272,800 bales were shipped from Calcutta against 220,750 bales of the former season. These Jutes mix admirably with Cotton, Wool, and Silk, and, from their fine gloss and fitness to take colors readily, are destined to bring about a complete revolution in trade. Thus in the Manufactories in Dundee I saw Carpeting, made chiefly of Jute, as fine looking as those of Brussels, and offered for a few pence a yard. The Sunns and Sunnees which abound every where in the North-West Provinces, and which I brought prominently to the notice of Government through the Revenue Board in my letters dated the 16th December 1854, and the 8th January, 20th March, and 6th April 1855, are well worthy of every attention, and I would respectfully again bring the subject to the notice of the Hon'ble the Lieutenant-Governor. I enquired at the Indian Office, London, if the specimens of fibres sent Home had ever reached, but could not get any satisfactory reply. To the Reporter on Indian Products, Dr. Watson, they were unknown, nor could he trace them. The subject is therefore again well worthy of attention, the more so as the Manufacturers of Dundee are prepared to take any amount of coarse fibre stuffs, particularly the Sunns and Patsuns, so extensively grown in the North-West Provinces. To them, however, they are at present quite unknown. A fine field for enterprise, therefore, might thus be opened up.

From WILLIAM JAMESON, Esq., Superintendent, Botanical Gardens, North-Western Provinces, to G. J. CHRISTIAN, Esq., Secretary, Sudder Board of Revenue, North-Western Provinces, (dated Saharunpore, the 16th December 1854.)

SIR,—I HAVE the honor to acknowledge the receipt of your letter dated the 14th ultimo, with enclosures. The samples of Hemp, &c., have duly reached me, and, as requested by the Board of Revenue, I beg to offer a few remarks on the specimens from each of the Districts, Azimgurh, Jounpore, Mirzapore, and Benares.

No. 1, *Azimgurh, Sample of Sunn*.—The specimen is very irregular in fibre, some fibres being long and some short, and will thus, no doubt, be condemned by the Manufacturer in England; it, however, may be usefully employed in coarse work, such as rope-making, &c., of it therefore I would recommend that a couple of bales of (10) ten maunds each be sent to England and to test its strength and value. Moreover in doing so details ought to be furnished as to the price of preparation and the amount that would remunerate the grower. The exportation price and other incidental charges per ton to Calcutta ought also to be mentioned, in order that the English Manufacturer may ascertain whether he could import it into Britain at a profit. The plant from whence this Sunn has been prepared is a species of Hibiscus *H. Canabiners*. In the upper part of the Doabs it is every where cultivated for household purposes for making ropes, twine, &c., but not sold on an extensive scale, there being but little demand for it. In sowing it Natives generally make it form the edgings of fields to gram crops. In the Saharunpore District the price is from £9-8 to £10-16 per ton, add to this carriage to Calcutta at Rupees 2 per maund = £5-8; shipping charges say £1 per ton; freight to England £10, 25, 16, and 27-4 per ton. Were it cultivated on a more extensive scale, and were an improved mode of preparing it introduced, its price would no doubt be greatly diminished. I have given the Saharunpore rates, in order that they may be compared with those of Benares, &c.; I have also sent a specimen in order that the

Members of the Board may see that the Sunn of the upper portion of the Doab is equal to that of the Central Districts.

No. 2, Patsun, Zillah Azimgurh.—This specimen shews a good soft and long fibre, and of it a ton might with advantage be sent to England to test its qualities, provided that the cost of preparation is not great. The plant from which it has been prepared is also a species of Hibiscus. With the specimen details ought to be given shewing the price at which it could be landed at Calcutta; and as so much depends on uniformity of fibre, a short statement ought also to be given shewing the manner in which it is prepared, in order that suggestions might be given and thus lead to an improved mode of preparation.

Nos. 3 and 4, Benares District.—The Sunn and Patsun of this District are similar to those of Azimgurh, and therefore well worthy of attention, and the remarks that apply to the specimens of the one are also applicable to the other.

No. 5, Mirzapore Sunn.—The specimen from this District has been badly prepared, being mixed up with portions of the wood, but as the fibre is long and strong, it no doubt would, by careful preparation, become a highly useful fibre; it is no doubt the produce of the Sunni or Crotalariajuncea, which is cultivated, to some extent, in the North-Western Provinces, and from it coarse cloths, such as Tatputtee, Ropes, &c., are prepared. In the Saharunpore Bazar it sells from Rupees 2 to Rupees 2-8 per maund (the maund of Rupees 84.)

No. 15, Hemp from Gungowlee Sunnee.—This specimen is coarse, but still the fibre is long and strong, and would, if better prepared, be well fitted for coarse kind of work, such as rope-making, sail cloth, &c. A ton of this fibre might with advantage be forwarded to England to ascertain its value in the English market, as, as already stated, it is extensively cultivated.

No. 5A, Zillah Mirzapore.—Badly prepared and not worthy of attention.

No. 6, Sunn from Tuppeh Ooprudh of Huzoor Tuhseel, Mirzapore.—Similar to No. 1, and therefore worthy of attention. Like No. 1, two bales ought to be sent to England to test its value.

No. 7, Sunn of Talooka Majhwa, Zillah Mirzapore.—A much harder fibre than No. 6, and has not received the same care in preparing. For coarse purposes it would still be a useful article if sufficiently low priced.

No. 8, Jounpoor Sunn, Tehseeldaree Gysoo.—The specimen is badly prepared and the fibre short and unfitted for exportation.

No. 9, Sunn from the Tehseeldaree of Jounpoor.—Similar to No. 8.

No. 10, Sunn from Tehseeldaree of Murreah.—Like No. 9.

No. 11, Sunn 2nd quality, Tehseeldaree Murreah.—Had the four last specimens been longer in the fibre, and had greater care been taken in preparing them, they would have produced a good and useful article for coarse purposes, such as rope-making, &c.

No. 12, Sunn from the Tehseeldaree of Nuglee.—Fibre short and badly prepared, and therefore not worthy of attention.

No. 13, Sunn from the Tehseeldaree of Kurraikut.—Fibre short and indifferently prepared; if proper care be taken a good and highly useful article for exportation might from it be procured.

No. 14, Patsun from Tehseeldaree of Nuglee.—Fibre long and of considerable strength; two bales of (10) ten maunds each might with advantage be sent to England to test its qualities.

No. 15, Patsun, Tehseeldaree Jounpoor.—Similar to the last, the fibre being of good length and strength. This, too, if it can be prepared sufficiently cheap, would be a good exportable article.

No. 16, Patsun, Tehseeldaree of Kurraikut.—Like No. 14.

No. 17, Patsun from Tehseeldaree of Gysoo.—Similar to No. 14. The four last are good useful fibre.

No. 18, Sunn of Shahgunj, Zillah Mirzapore.—Price thirty seers per Rupee; fibre very coarse and weak and badly prepared. This article would not pay the expense of carriage, and is therefore quite unfitted for the Home market.

No. 19, Sunn of Pergunnah Gingrowlee, Zillah Mirzapore.—Fibre well prepared, but the price is such as would prevent its being exported with profit, viz., Rupees 20 per maund, or eight annas per seer, Rupees 540 per ton. To this is to be added the carriage, say Rupees 160, add minor charges. The article would, therefore, require to fetch in England from £75 to £80 to make it pay.

No. 20, Stem of Bourh.—A fibre yielding plant indigenous to Gingrowlee, Zillah Mirzapore. No. 19 is probably the fibre of this plant, which is undoubtedly not the Rhee of Assam, but an Aselepiadaceous plant belonging to the genus Maroderri, and probably the species named *M. tenacissima*, which abounds in the Rajmehal Hills, forming a magnificent creeper, bark of which yields fibre of strong silken thread which is used in making bow strings by the Natives. A good specimen of the plant in flower and fruit is much wanted by us, and also a few seeds. I would therefore solicit the favor of the Board to obtain them from Mr. Lawson for the use of the garden, and at the same time to enable me to identify accurately the species. Of the genus *Marsdenia* there are several more species valuable for yielding a similar fibre, and in the Deyrah Doon, and in the Lower Kumaon and Gurhwal Hills, there are several species belonging to an allied genus, *Hoya*, which also yields a very valuable fibre, which is much used in making fishing lines. If the fibre of the Bowra plant can be procured in any quantity two bales of from six to eight maunds each ought to be forwarded to England in order to test its value, and probably means might be adopted to decrease the price of preparation, and thus make it a marketable article.

I have mentioned plants of a similar nature met with in the Dhoons and lower Himalayas, which yield valuable fibres. In the Deyrah Doon, &c., we meet with the *Hoya Viridiflora* and *Roylei*, the former styled *Mouri*, which affords a fine white silky looking fibre, and which is much used in making fishing lines and nets, and which in strength is nearly equal to catgut. In the Kumaon Hills another species is known under the name of *Markoola*. The *Maloo*, another magnificent creeper, which occurs in vast abundance in the Dhoons and lower Himalayas, and is distinguished by Botanists as the *Bauhinia Vapir* or *Racimosa*, also affords a very strong, though coarse, fibre, and which is extensively used for rope-making by the Hill people. This fibre is well worthy of attention, as it is met with in vast quantity. By Dr. Royle the Rhee has been prominently noticed in England, and, as requested by the Board, I have now the pleasure to forward a drawing of the plant which yields the fibre, being a species of nettle, the *Urtica* (*Boehmaria*) *Tenacissima* of Botanists, and though common in the lower Hills it is not used for any purpose, probably owing to the difficulty of preparing its fibre. In the Hills several allied species are much used in making ropes, &c., as the *Ullah Urtica* (*Boehmaria*) *Cobata* and the *Tooseera* or *Urtica* (*Boehmaria*) *Salicifolia*, all of which are well worthy of attention, as they everywhere abound.

From WILLIAM JAMESON, Esq., Superintendent, Botanical Gardens, North-Western Provinces, to G. J. CHRISTIAN, Esq., Secretary to the Sudder Board of Revenue, Agra, (dated Saharunpore, the 8th January 1855.)

SIR,—IN continuation of my letter dated 16th ultimo, I have the honor to transmit the following Report on the additional specimens of fibres sent for examination. To each of the specimen I have appended numbers of reference:—

No. 24, Sunn from Shahjehanpore.—This specimen is badly prepared and the fibres very irregular, and therefore unworthy of attention.

No 25, *Sunn from Bijnore*.—Very dirty, but if properly prepared, well worthy of attention, as the fibres are long and strong. It is well fitted for the coarse kinds of work, as making ropes, &c.

No. 26, *Sunnee from Bijnore*.—A strong but coarse fibre, and badly cleaned; much inferior to the specimens of Sunnee already noticed.

No. 27, *Sunnee from Ufzulgurh*.—Fibre well prepared, but irregular. Two or three bales of this Sunnee might, with much advantage, be forwarded to England to test its qualities.

No 28, *Sunnee from Nijeebabad*.—A good fibre and well worthy of attention; well fitted for the manufacture of coarse materials, as ropes and coarsest cloth or tat.

No 29, *Sunn from the Tehseeldaree of Suleempoor*.—Very badly prepared and unworthy of attention.

No. 30, *Patsun from the Tehseeldaree of Suleempore*.—A good and fine silky fibre worthy of attention, similar to No. 27.

No. 31, *Guheerputtee from the Tehseel of Suheswan*.—This fibre is probably the produce of a species of Hibiscus. It is fine soft and silky, and well worthy of attention. Two or three bales of it might, with advantage, be sent to England to ascertain its value.

No. 32, *Sunn from Tehseel of Gunnaur*.—Badly prepared, and therefore unworthy of notice.

No. 33, *Patsun from Tehseel of Gunnaur*.—Like No. 32, very badly prepared.

No. 34, *Fibre of the Aloe plant from Bijnour*.—Many species of Aloe yield a good and useful fibre, which, if it could be prepared at a sufficiently low rate, might be used with advantage by the Manufacturer of a few bales; might therefore be shipped to England in order to ascertain its value. The species met with in the North-Western Provinces best fitted for yielding fibre on the Agave Ooutala Americana and Vurpara.

No. 35, without label, but probably the produce of an Aloe, a strong and useful fibre.

No. 36, *Sunn from Tehseel of Budaon*.—Fibre badly prepared and unworthy of notice.

No. 37, *Patsun from the Tehseel of Suheswan*.—Fibre badly prepared, but capable of great improvement.

No. 39, *Oodwal*.—Probably a species of Sterculia, the bark of several species of which yields a strong and useful fibre. One species, *T. Villosa*, is known under the name of Khurdala, and its bark is known in the bazars of the North-Western Provinces under the name of Goodara, and is extensively used by Koomhars in making nets (Borah) to carry bricks, &c. The bark of the Dāk (*Butea Frondosa*) and of the Baihul (*Grewia Appositifolia*) is also used for a similar purpose. It, like the Khurdala, is very strong, and might be used in making the coarser kinds of paper, &c.

No. 39A, *Rope made of Woodwal*.—Like No. 41.

No. 40, *Baindoo from Shajehanpore*.—A Malvaceous plant allied to the Hibiscus, many species of which have already been noticed as Sunn Patsun, &c., yield strong fibres.

No. 40A, *Baindoo*.—Rope and fibre both very strong, but coarse, and might be usefully employed in making coarse materials.

No. 41.—Rope made from the Moodin, probably a creeper, allied to the Banhinia Racemosa or Muloo, which abounds in all the Dhools at the foot of the Himalayas, and to an altitude of 4,000 feet.

No. 41A, *Bark of Muloo or Bankinia Racemosa*.—An excellent strong bark well fitted for making ropes, &c.; whether it would pay the expenses of exportation to England is doubtful. Were it to do so it might be usefully employed in making the coarse kinds of paper, &c., two bales of it, therefore, might with advantage be forwarded to England to test its value.

No. 38, *Sunn from Tehseel of Suheswan*.—Badly prepared and unfitted for any thing but the coarsest kind of work.

Per Dāk Banghy I again return the specimens of fibres received from the Board.

FROM WILLIAM JAMESON, Esq., Superintendent, Botanical Gardens, North-Western Provinces, to H. W. HAMMOND, Esq., Secretary, Sudder Board of Revenue, North-Western Provinces, Agra,—(dated Saharunpore, the 20th March 1855.)

SIR,—In continuation of my letters dated 16th December and 9th January last, I have the honor to transmit the following Report on the package of fibre stuffs received with your letter Nos. 36 and 37, dated 2nd ultimo, to my address.

No. 1, *Sunn from Hutta Pergunnah, Zillah Dumoh*.—This sample is very coarse and badly prepared. It is sold at fifteen seers per Rupee, and is the produce of the Hibiscus Cannabiva.

No. 2, *Amaree from Hutta Pergunnah, Zillah Dumoh*.—This sample has been better prepared and is therefore well worthy of attention, and, like the other specimens of Sunn already noticed, two or three bales of it might with advantage be sent to England to ascertain its value.

No. 3, *Sunnee from Pergunnah Dumoh, Zillah Dumoh*.—This is the produce of the Crotalaria Juncea, and in its characters coarse, dry, hard, and brittle, and like No. 1 unworthy of attention as an article of export.

No. 4, *Sunn named Amaree*.—Like No. 2, a fine well cleaned, soft, and silky fibre worthy of attention.

No. 5, *Sunnee from Jaloun*.—Sample badly prepared and unworthy of notice.

No. 6, *Sunn from Jaloun*.—This fibre exhibits a good soft strong fibre well worthy of attention.

No. 7, *Patsun from Bijnour*.—The produce of Hibiscus, a good sample with long soft fibre, but still open to great improvement in the preparation, and inferior to many of the Patsuns already described.

No. 8, *Sunnee from Bijnour*.—The produce of Crotalaria Juncea sample badly prepared, being coarse, dry, hard, brittle, and weak. The value of Hemp depends on its color and strength, as, if the former be bad, it has generally been caused by over-steeping, the fibre being tinged dark greyish brown by partial decomposition. Such kinds of Sunn or Hemp are quite unfitted for exportation.

No. 9, *Jubbulpore Hemp or Sunn, old*.—The produce of Crotalaria Teunifolia.

No. 10, *Jubbulpore Hemp or Sunn, new*.

" 11, Ditto ditto.

" 12, Ditto ditto.

The four last samples, though very coarse, will no doubt be found highly useful in coarse work, such as rope-making, &c., but they are much drier, harder, and thus weaker, than good samples of Russian Hemp, which when fresh is rather soft and oily.

No. 13, *from Nursingpore*.—Fibre prepared from the root of the Cheola (*Casiarra Varica*). This fibre appears to be very weak and unworthy of attention.

No. 14, *from Nursingpore*.—Fibre prepared from the bark of the Mijun, which is the Nuclea Parviflora of Botanists, it is too weak to be useful in the arts.

No. 15, *from Nursingpore*.—Fibre prepared from the bark of the Mahol, which probably is the same as the Maloo of Kumaon and Gurhwal, and the produce of the Barilimia Racemosa, an immense creeper, which every where abounds in the forests at the base of the Himalays, and to an altitude of 4,000. This fibre is exceedingly coarse, but very strong, and much used in making Swing Bridges or Jhool as net within the Himalayas: when a Paharee wants a rope he generally has recourse to this plant. For making ropes, &c., therefore this fibre is well adapted; two or three bales of it, of from two to three hundred pounds each, might with much advantage be sent to England to test its value.

Nos. 16, 17, and 18, *Fibre of Sunnee*.—(Crotalaria Juncea.) If better prepared these samples would be considered good fibres.

No. 19, *from Nursingpore*.—Specimen of Aloe fibre and a rope made from a species of Aloe, a good but coarse and hard fibre.

No. 20, *Gondce Sunn*.—Grown in Talooqua Baoleea, Pergunnah Hurah, Zillah Hoshungabad.

No. 21, *Gondce Sunn*.—Grown in Talooqua Tutwars, Pergunnah Nemawar, Zillah Hoshungabad.

No. 22, *Gondce Sunn*.—Grown in Talooqua Rajore, Pergunnah Nemawar, Zillah Hoshungabad.

No. 23, *Dungeee Sunn*.—Grown in Talooqua Juladha, Pergunnah Hurdha, Zillah Hoshungabad.

No. 24, *Dungeee Sunn*.—Grown in Illaqua Clarwah, Pergunnah Hurdha, Zillah Hoshungabad.

The last five specimens are all the produce of the *Crotalaria Juncea* and are good, useful, but coarse fibres, particularly No. 24, and only fitted for making cordage.

Having examined all the fibre stuffs submitted by the Board for examination and report, I shall now make some general observations in reference to the practicability of a supply being yielded by the North-Western Provinces fitted for the demand of the English market. That India is capable of doing so no one who has paid attention to its resources can for a moment doubt, provided that the Manufacturer is prepared to give a price sufficient to remunerate the grower. On this hinges the whole question, or in other words can fibrous stuffs be exported from the North-Western Provinces and laid down in England at a paying rate. We are not prepared to say so at present, as their value has never been tested in the Home markets. To do so now there is an excellent opportunity, as the War now raging may at any time deprive the Manufacturers of the means of working the Mills, and thus they are now ready and willing to try any new field from whence they can draw materials to supply their wants, and when it is considered that the importation of Hemp alone from Russia is upwards of 8,00,000, cwts. (in 1853 it was 8,06,396 cwts.), and of Flax 12,94,827 cwts., it shews how much Britain would lose by the entire cessation of this trade, and the thousands of workmen that would be beggared were exertions not made in India and elsewhere to meet the supply of fibrous stuffs. But to supply properly fibrous stuffs of the North-Western Provinces Government ought to appoint a qualified person or persons to superintend their packing and transmission, and who ought to examine minutely every bale before it is forwarded to Calcutta, as natives being quite indifferent to the kind of produce required, will not hesitate to mix good and bad together in order to increase the quantity, which, on being sent Home, would, no doubt, be condemned by the Manufacturer and thus the trade would be ruined before it had ever had a just or fair trial. To improve the Flax trade in Ireland great exertions have been made by the Royal Flax Society, and during the last twelve years they have spent upwards of £15,000, six thousand pounds of which have been grants from Government in awarding prizes, furnishing Instructors to travel over the country and point out to the Farmers the best modes of preparing and sowing the lands, collecting and preparing the fibre, &c. If therefore such noble exertions have been carried on in Britain, where farming has reached a high standard, and where you have a highly intelligent, active, and energetic class of Farmers, how much more necessary must such a system of encouragement be in a country where you have to deal with poor, listless, and apathetic natives by whom new products or new systems of cultivation or preparation however valuable are considered innovations, and who must be led on step by step until their eyes are opened to the advantages to be gained. Such being the case without an Instructor and Inspector, an improvement in the cultivation and preparation of the fibrous stuffs met with in the North-Western Provinces is not to be looked for.

In St. Petersburg there are numbers of individuals styled Brackars, whose duty it is to examine all the Hemp and Flax as it arrives from the interior prior to its being purchased by the brokers for the merchants, and on their reports of the quality the prices are fixed.

Moreover, if an inferior article be sent from this country and if it be condemned, the cost of transmission will, in a measure, be lost. In Russia too an uniform system of packing is adopted, and in doing so too much attention cannot be paid. In the St. Petersburg market three kinds of Hemp are generally met with—clean, out-shot, and half clean—and also occasionally a kind between the first two mentioned, styled Mejeownok. There is also a very superior article, the tow ends of which are pulled away, called cut Hemp, sometimes seen. In packing Hemp it is always made up into bundles firmly bound with Hemp bands, in round heads with a tie in the centre, such packages generally weigh about 10 lbs.; sometimes it is made up into single bundles with a band at the neck, or with two or three ties or into nine and six head bobbins, which generally have four bands to hold them together. These bands are made up of Hemp of the same quality as the article tied up, when it is made up into bundles; if it be clean Hemp, the weight is generally sixty poods, if out-shot fifty-five poods, and half clean fifty poods. These goods are brought down the canals in barks and boats, the former bringing from eighty to hundred tons, and the latter twenty-five to thirty-five tons from the interior, and are after two months in transit.

The dealers make an agreement in winter either for cash or with "hand money," being bound to quality term of delivery, &c. In summer the goods are open for inspection at the Wharves, and are then selected by the buyer or by his broker, and the balance paid for on delivery. For winter contracts the broker must furnish a stamped note both to the buyer and seller, as in cases of dispute no appeals to the Commercial Court can be made without these notes being produced. The broker receives half per cent. from each party on the bargain being concluded.

I have mentioned these particulars to the Board in order that they may see how the important trade of Hemp and Flax is carried on in Russia, and which might, with much advantage, be imitated in this country. For Government to do so on a large scale is not necessary, but to bring about a brisk and thriving trade the initiative must, I think, be done by them, and the remainder might then be left to the Mercantile community. Let a system similar to the Russian be introduced into this country, viz., small advances, or "hand money" paid to natives and Inspectors appointed to give advice on cultivation and preparation, and I am confident that the North-Western Provinces would turn out any supply of good fibrous stuffs. But it must be first ascertained by the transmission of samples that the fibrous stuffs are fitted for the Home market, and that they can realize prices in England to admit of a small advance on the rates of sale now prevailing in India, and thus admit of better cultivation and more care in preparation, and thus the production of better fibres. But before this can be expected in a country where indolence, apathy, indifference, and want of zeal prevail, an Inspector or Inspectors as stated must be appointed.

To conclude we may briefly recapitulate some of the principal fibrous stuffs met with in the North-Western Provinces:—

1st.—Hemp or Bhang met with in the Himalayas, the produce of the *Cannabis Sativa* belonging to the order Cannabinaceae.

2nd.—The Hemp of the plains or Sunnee, the produce of the *Crotalaria Juncea*, &c., and the Sunn and Patsun, the produce of *Hibiscus*, the former belonging to the order Leguminosae, and the latter to Malvaceae. In the latter order we have also many plants belonging to the genus *Sida* yielding very fine fibres.

3rd.—Fibrous stuffs obtained from various other plants, which may again be divided into those obtained from the nettle fibre (*Urticaceae*), of which the most important plant in India is the *Rheza* of Assam, and which is nearly allied, if not identical, with the *Poea* of the Himalayas, from which a fibre

similar to that which produces the grass cloth of China is obtained. Two other species which abound in Kumaon and Gurhwal, belonging to the same genus (*Boehmeria*), furnish strong and useful fibres, viz., the *B. Sulcifolia* and *B. Lobata*, the Toolsearee and Ulla of the natives, by whom they are much used in rope-making for domestic purposes, but not for exportation.

Next to the *Urticaceae* rank the plants belonging to the family *Sterculiaceae*, which includes the *Oodial* (*Sterculia Villosa*) and other species of the genus *Sterculia*, also the *Patsun* or *Hilicteris Isora*, a plant which yields a good and useful fibre.

The family *Asclepiadaceae* also yields many useful plants, particularly the *Morkoola* (*Marsdenia Roylei*) and the *Jeetee* or *Marsdenia Tenacissima*, the *Asclepias Tenacissima* of Roxburgh, whose barks yield, as already noticed, fibres almost as strong as catgut, and which are extensively used in making fishing lines and nets. These fibres do not rot though kept in water for a length of time.

The order of *Leguminosae* also affords many important fibre-yielding species, amongst which we may notice *Sunnee Crotolaria Juncea*, the *Mulloo* (*Bauhinia Racemosa*), the *Dak* (*Butea Frowdosa*); and lastly, many species belonging to the genus *Agave* of the order *Ama*. *Ryllidaceae* yield fibres which might be usefully employed in the arts provided they can be imported into Britain at a sufficiently low rate. Here, too, we might notice the species belonging to the genus *Dapline* of the order *Theejmelaecae*, which abound in the Himalayas from Chumba to the Koola in Kumaon and in Nepal at altitudes of from 5,000 to 8,000 feet, and which are extensively used in paper-making, and which, though coarse, is not liable to be destroyed by the *Lepisma*, a small apterous insect, vulgarly styled the "Fish insect" which is highly destructive to Office Records written on sized paper made in India from rags or Sunn.

The list might be greatly extended, but we have mentioned sufficient to shew the richness of the Flora of the North-Western Provinces in fibre stuffs.

We have altogether omitted noticing the *Jute* of Bengal procured from species of *Corchoras* belonging to the order *Teliaceae*, and which forms an important article of exportation as they are rare in the North-Western Provinces.

To sum up briefly we may state that the *Hemp* or *Bhang* of the Himalayas will no doubt be found equal to the best Russian, and when it becomes well known will command as good a price in the Home market. That the *Hemp* of the plains or *Sunnee* and the *Sunn Patsun* will, when properly prepared, be found fitted for the coarse kind of work, as cordage, ropes, &c., and all the other fibres noticed will also be found more or less useful, but their value can only be

ascertained by sending good large samples to the English market to have them tested.

As requested I return the specimens and the Reports of the different Officers regarding them.

From WILLIAM JAMESON, Esq., Superintendent, Botanical Gardens, North-Western Provinces, to H. W. HAMMOND, Esq., Secretary, Sudder Board of Revenue, North-Western Provinces, Agra, — (dated Saharunpore, the 6th April 1855.)

SIR,—IN continuation of my letter of 20th ultimo, I have the honor to report as follows on the additional fibres received:—

No. 1 from the Naib Tehseeldaree Deoree.—This specimen presents a very long, strong, but coarse fibre, and only fitted for the coarsest work, such as rope-making, &c. It is priced at twenty-five seers per Rupee, and is the produce of a species of *Crotolaria* or *Sunnee*.

No. 2, Naib Tehseeldaree Malthone, 1st sort.—This is a coarse badly prepared fibre, a third of it consisting of woody matter, and quite unfitted for exportation as the price realized would not pay its carriage. It is sold at thirty-two and a half seers per Rupee.

No. 3, Tehseeldaree Malthone, 2nd sort.—This sample is coarser than No. 2, and therefore quite unworthy of attention, being badly prepared, weak, and bad colored. It sells at one maund per Rupee, and is only fitted for local consumption.

No. 4, Tehseeldaree Reblee.—Like the last, this is a dirty, badly prepared fibre and valued at one maund per Rupee. It is quite unworthy of attention as an article of exportation.

No. 5, Tehseeldaree Benaika, 1st sort.—This presents a long but badly prepared fibre, a third or more consisting of woody matter; it is like No. 4 useless as an article of exportation. It sells at Rupees 1-4 per maund.

No. 6, Tehseeldaree Benaika, 2nd sort.—This is worse than the last, and sells at Rupees 1-2 per maund.

No. 7, Tehseeldaree Saugor.—This is a long, coarse, but strong fibre, which might be usefully employed in rope-making, cordage, &c. It sells thirty seers per Rupee.

No. 8, Tehseeldaree Khoorye.—A badly prepared fibre, but of tolerable length and strength. If more attention be paid to the preparation it might turn out a good and useful fibre. All the abovementioned fibres are the produce of species of *Crotolaria*, and all admit of vast improvements in preparing them before they could be fitted for exportation. The selling price of the *Khoorye Sunnee* is twenty seers per Rupee.

No. 9, Tehseeldaree Khoorye.—This sample appears to be the produce of a species of *Sunnee* or *Hibiscus* and is much inferior both in length and strength and color to many of the Sunns already noticed, caused by the careless manner in which it has been prepared. Was more care bestowed on it, it might turn out a good and useful fibre.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, APRIL 5, 1862.

OFFICIAL PAPERS.

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Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., c. 67.

THE Council met at Government House on Wednesday, the 2nd April 1862.

PRESENT :

Hist Excellency the Viceroy and Governor-General of India, *presiding.*

His Honor the Lieutenant-Governor of Bengal.

The Hon'ble Sir H. B. E. Frere, K. C. B.

The Hon'ble Cecil Beadon.

Major-General the Hon'ble Sir R. Napier, K. C. B.

The Hon'ble S. Laing.

The Hon'ble H. B. Harington.

The Hon'ble H. Forbes.

The Hon'ble C. J. Erskine.

The Hon'ble W. S. Fitzwilliam.

The Hon'ble D. Cowie.

The Hon'ble Rajah Deo Narain Singh Bahadoor.

The Hon'ble Rajah Dinkar Rao Rugonauth Moon-tazim Bahadoor.

The Hon'ble MR. BEADON moved for leave to bring in a Bill to repeal in part Act II. of 1835. He stated that, after the first Burmese war, when the Provinces of Assam, Arracan, and Tenasserim

were ceded to the British Government, separate Commissioners were appointed for those Provinces, who were under the general control of the Government of Bengal. Subsequently, in 1835, Act II. of that year was passed, giving the superintendence and control of the Officers of those Provinces, in Civil and Criminal matters, to the Sudder Dewanny Adawlut and Nizamut Adawlut, and in Revenue matters to the Board of Revenue, and that Act was in operation at the present time. In the meantime Tenasserim had been placed under the direct authority of the Government of India, and recently it had been determined to place the three Provinces of Arracan, Tenasserim, and Pegu under a Chief Commissioner, as Chief Commissioner of British Burmah, who, under the Civil and Criminal Codes, might exercise the authority of the highest Courts of Civil and Criminal jurisdiction. It would be inconvenient, under such circumstances, to allow appeals to the Sudder Courts passing by his authority. The present Bill would leave Assam as it stood, but would remove Arracan and Tenasserim from the jurisdiction exercised under Act II. of 1835 by the Sudder Court of Bengal.

The Motion was put and agreed to.

The Council adjourned till Wednesday, the 9th instant, at 11 A. M.

M. WYLIE,

Deputy Secy. to the Govt. of India,

Home Department.

CALCUTTA,
April 2, 1862. }



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, APRIL 9, 1862.

OFFICIAL PAPERS.

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Public Works Department.

Opening of Railway between Lahore and Umritsur.

From CAPTAIN G. SIM, Under-Secretary to the Government of Punjab, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department,—(dated the 4th March 1862.)

WITH reference to my telegram of this date, and previous announcement made in my letter to your address, No. 47, dated 22nd ultimo, I am now directed by the Hon'ble the Lieutenant-Governor to report, for the information and satisfaction of the Supreme Government, that the Section of the Punjab Railway between Lahore and Umritsur (thirty-two miles in length) was officially opened by His Honor, on the 1st instant, with perfect success, and without accident, interruption, or disappointment of any description.

2. The Consulting Engineer to this Government, in company with the Chief Engineer, Agent, and Locomotive-Superintendent of the Railway, had made several trials of the line and works as soon as possible after the single Locomotive (whose arrival at Lahore was lately reported to you) had been set up in working order; the Engine itself also required to be tried carefully. But the final inspection and trials of those Officers were completed by the 28th ultimo, after a small Train had been twice run throughout between the Termini, when the line and Engine were found to be in excellent order; and on the evening of that day a Report was made to the Lieutenant-Governor that every thing was ready for the official opening fixed for the following day.

3. Accordingly at 11 A. M., on the 1st instant, a Train, composed of two 2nd and three 3rd Class Carriages, with two low-sided waggons, started

from the platform of the Lahore Passenger Station, and arrived at Umritsur at 12-30 P. M., after stopping for a few minutes for passengers, &c., at the intermediate Stations of Meean Meer and Attaree. On its return the Train left Umritsur at 4 P. M., reaching Lahore at 5-25 P. M.; the journey being performed for the greater part of the distance at a speed of about thirty miles per hour, but on the return trip a speed of from thirty-five to forty miles was for a short time attained more as a trial of the Locomotive. The Locomotive (a Goods' Engine) had been that day named the "John Lawrence" in compliment to the late Lieutenant-Governor, who had turned the first sod of the Punjab Railway.

4. Besides His Honor and Personal Suite, the passengers consisted of several Members of this Government, the Heads of every Official Department, with their Chief Assistants and employes, and a number of Military Officers, Railway Staff, and non-official residents of Lahore, Meean Meer, and other neighbouring Stations, accompanied in many cases by their families. The Rajah of Furreedkote was also a passenger, while one carriage was appropriated for the conveyance of several Sirdars and Chiefs of this part of the Punjab, and Native Gentlemen who, equally with the European community, had received cards of invitation from the Agent to be present on the occasion. There were about 252 passengers in all, and under the special instructions of the Lieutenant-Governor the day was kept as a Holiday by all classes.

5. I am desired to state that, in the opinion of His Honor and of those passengers who have been accustomed to Railway travelling, no Train could have run more smoothly, or a journey by rail been performed in a more satisfactory manner. It was evident to all that the line was both well laid and well gauged, and the carriages were pronounced to be roomy, well built, and altogether free from shaking.

6. And now the Lieutenant-Governor directs me to place on record His Honor's opinion that the opening of this important Section of the Railway could not have been more successfully arranged or carried out by the Railway Officers concerned; while the Civil and Police Authorities of this Government, both at Lahore and Umritsur, took the most complete measures to secure safety for the multitudes assembled, as well as éclat for an occasion that may be truly said to mark the commencement of a new era in the land of the five rivers. No Railway in India, it was thought by many who were present, could have been inaugurated with better encouragement for its future prosperity than this short line, which so thoroughly unites the Political and Commercial Capitals of the Punjab.

7. At the Lahore Terminus some thousands of inhabitants were seen thronging every part of the Lahore Station plot and alongside of the rails; some had mounted to the roofs of the Workshops, while others stood on the heaps of ballast, or perched themselves like birds amidst the branches of the wood fuel, roughly put up into somewhat lofty stacks; but amongst all, the excitement was intense to witness the accomplishment of what,—in consequence of the tardy arrival of any of the Engines, &c., to explain to them the mystery of that which alone they had seen, *viz.*, a straight earth-bank covered with broken bricks, and raised across the country with two lines of thin strange looking iron fixed on its surface,—they had begun to deride, or at least disbelieve.

8. But if there were crowds assembled at Lahore, the multitudes at the Umritsur Terminus swarmed to such an extent, that it seemed as if every man and boy of that commercial emporium of Northern India had turned out to welcome the Train, as well as witness the great sight they had been taught to look forward to as the harbinger of greater success in the development of the trade of their city, than could have been brought about by any other means. There could not have been less than 30,000 people then collected, although higher estimates of the number were made at the time. Along the temporary fence on each side of the line they stood and sat four or five deep for at least a mile and a half, to say nothing of the crowds gathered near the platform and the tents where addresses were presented, one to the Lieutenant-Governor by the non-official European community, and a second to the Agent of the Railway, which was read out by the City representatives of the Native traders as the expression of their gratification at the completion of this line. In fine, at Umritsur, it was a perfect ovation, for there, more than in any other part of the Punjab, the Railway has excited the liveliest interest from

the very first, which promises well for the future traffic of the line.

9. In conclusion, I have Sir Robert Montgomery's express injunctions to add that it would have caused him deep regret had he been unable to take part in the proceedings of a day to which all classes had assigned such an important meaning, and which resulted so auspiciously. He feels confident that the Government of India will join with him in expressing gratification in the knowledge that the line from Lahore to Umritsur has been at length opened, and also that, in spite of frequent impediments and unavoidable delays in bringing up from the seaboard to Lahore the requisite supplies of materials and rolling stock, the promise made by the Chief Engineer and Agent, when they arrived to take charge last year, that it should be ready for opening in twelve months after a commencement of plate-laying could be made, has been actually fulfilled.

10. His Honor therefore ventures to recommend that the acknowledgments of the Supreme Government may be extended to the Agent, Mr. Stevens, for his zeal in this particular instance, and strenuous administration of the affairs of the Punjab Railway generally, and especially to the Chief Engineer, Mr. Harrison, and to the Staff and Assistants of all grades who have been employed under his directions on this Section, for the skill, intelligence, and persevering energy in all seasons of the year, with which the construction and completion of the works on it have been brought by them to the successful result now reported.

From LIEUTENANT-COLONEL R. STRACHEY, Secretary to the Government of India, Public Works Department, to the Under Secretary to the Government of the Punjab, Railway Department,—(dated Fort William, the 27th March 1862.)

SIR,—I AM directed to acknowledge the receipt of your letters Nos. 61 and 66 of the 4th and 7th instant, reporting the successful opening of the Punjab Railway between Lahore and Umritsur, and forwarding copy of the Railway Agent's report of that event to his Board. These papers have been laid before His Excellency the Governor General in Council, and I am directed to request that His Honor the Lieutenant-Governor of the Punjab will communicate to the Railway Agent Mr. R. W. Stevens, to the Chief Engineer Mr. Joseph Harrison, and to his Staff and Assistants of all grades who have been employed under his directions on this Section, information of the satisfaction with which His Excellency in Council has received the report by His Honor of their meritorious exertions in furtherance of the important work in which they have been engaged.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, APRIL 12, 1862.

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Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., c. 67.

THE Council met at Government House on Wednesday, the 9th April 1862.

PRESENT :

His Excellency the Viceroy and Governor-General of India, *presiding*.
His Honor the Lieutenant-Governor of Bengal.
The Hon'ble Cecil Beadon.
Major-General the Hon'ble Sir B. Napier, K. C. B.
The Hon'ble S. Laing.
The Hon'ble H. B. Harington.
The Hon'ble H. Forbes.
The Hon'ble C. J. Erskine.
The Hon'ble W. S. Fitzwilliam.
The Hon'ble D. Cowie.
The Hon'ble Rajah Deo Narain Singh Bahadoor.

The Hon'ble MR. HARRINGTON moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Stamp Duties be adopted, and that the amendments of which notice had been given be made in the Bill.

His Excellency the PRESIDENT suggested that, in conformity with the Rules of the Council, the Motion should be that the Report of the Committee be taken into consideration, and that the amendments of which notice had been given be made in the Bill.

The Hon'ble MR. HARRINGTON then made his Motion in that form. He stated that the greater part of the amendments he had proposed were purely verbal, adapted to remove doubts, and,

in some instances, simply to alter the structure of sentences. The amendment in Section XII was designed to check frauds in post-dating Bills in order to avoid the payment of the proper amount of Stamp Duty. It was reported from the North-Western Provinces, and elsewhere, that a custom prevailed of dating Bills on the date on which they were paid to make them appear payable at sight. The alterations in the Sections from XXXIV to XLVI respecting Stamp Vendors, were proposed in consequence of the present law having worked inconveniently, and having a tendency to prevent persons from taking the office. An important reduction would be made by the amendments in the amount of Stamp Duty payable on bonds. Instead of the Stamp of four annas now payable on all bonds under 50 Rupees, which was an amount that pressed severely on some classes and led to evasions of the law, the duty would be fixed at two annas on bonds for sums not exceeding 25 Rupees. Considerable discussion had taken place respecting the amount of Stamp Duty chargeable on plaints in suits for rent. The Bill provided that, in suits for arrears of rent under Act X of 1859, the statement of claim should be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and, in all other suits instituted in the Courts of Collectors and Deputy Collectors under that Act, the statement of claim should be written on paper bearing a Stamp of the value of eight annas. This Rule had been adopted to enable the Zemindars to recover the rents which they required in order to pay their Government revenue. But it had been provided that, after a decree was passed, the full amount of Stamp Duty might be charged to the party cast, and might be recovered by the Collector of the District. On the strong recommendation of the Board of Revenue in the North-Western Provinces, it had been deemed desirable to give up that proviso.

The Hon'ble Mr. BEADON enquired if the Bill provided for cases in which Vendors purchased Stamps for sale instead of receiving them on commission, and suggested that it was not desirable that such restrictions and conditions should be imposed on that class of Vendors as on others, but that, if possible, they should be encouraged.

The Hon'ble Mr. HARRINGTON referred to Section XXXIV as proposed to be amended, and to the Section proposed to be introduced after Section XLVI.

The Hon'ble Mr. ERSKINE, with the permission of His Excellency the President, under Rule 26, proposed amendments of which notice had not been given:—1st, the insertion after the words "into force" in line 2 of Section I, of the words and figures "Regulation XII. 1830, of the Bombay Code." This Regulation would be superseded by this Bill, and the Bombay Government were favorable to its repeal. 2nd, at page 26 of Schedule A, in the "Exemption for the Presidencies of Madras and Bombay" at the end of Article 9, the omission of all the words after the words "with respect to," and the substitution of the words "suits cognizable by Collectors in the Presidency of Bombay." This change was necessary, because Regulation VI of 1828 of the Bombay Code had already been repealed. And, 3rdly, at page 30 of Schedule B, the omission of the words "as above" in the last line but one of the "Special Rule for the Presidency of Bombay." The words were redundant and created an ambiguity.

The Motions of the Hon'ble Mr. ERSKINE were severally put and agreed to.

The amendments proposed by the Hon'ble Mr. Harrington were then put and agreed to as follows:—

Section I.—The addition of the following words:—

"In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed"

Section III.—The omission of the words "every such person so offending (unless in any case in which a higher penalty is imposed by this Act) shall" in lines 14 to 16, and the substitution of the words "annexed to this Act, every such person so offending shall (unless in any case in which a higher penalty is imposed by this Act)."

Section V.—The omission of all the words after the word "by" in line 7, and the substitution of the words "an adhesive Stamp affixed to the paper upon which such Instrument is written."

Section VI.—The addition of the words "affixed thereto" at the end of the Section.

Section VIII.—The omission of the word "be" in line 13, and the substitution of the words "admit of being."

Section IX.—The insertion of the word "accepted" before the word "endorsed" in line 8.

Section XI.—The omission of the word "be" in line 27, and the substitution of the words "admit of being"; also the insertion of the word "accept" before the word "pay" in line 30.

Section XII.—The omission of the word "three" in line 6, and the substitution of the word "more."

The introduction of the following new Section after Section XII:—

"If any person, in order to avoid the payment of the Duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred Rupees."

Section XIII.—The substitution of the words "Schedule A annexed to this Act" for the words "said Schedule A" in line 18.

Section XIV, Clause 1.—The introduction of the words "under Section II of this Act" after the word "stamped" in line 3; the insertion of the words "on payment of" after the word "stamped" in line 18; and the insertion of the words "on paper bearing the proper Stamp" after the word "writing" in line 32.

Clause 2.—The insertion of the words "Section II of" after the word "under" in line 37; and the substitution of the words "six weeks" for the words "thirty days" in line 43.

Clause 5.—The insertion of the word "may" after the word "aforesaid" in line 96, and the omission of the word "may" in line 100.

Clause 6.—The insertion of the word "the whole or" before the word "any" in the last line.

Section XVI, Clause 1.—The omission of the words "a Civil Court" in line 1, and the insertion of the same words after the word "Act" in line 5; also the insertion of the words "Schedule A annexed to" after the word "by" in line 8.

Section XVII.—The substitution of the words "Sections XIV and XVI" for the words "Section XIV" in line 3; and the insertion of the words "either directly or" after the word "authority" in line 10.

Section XXIX.—The omission of the words "prescribed as aforesaid by the Governor General of India in Council and" in lines 13 to 15; and the addition of the following proviso:—

"Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped Paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act."

The introduction of the following new Section after Section XXX:—

"All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open."

Section XXXIV.—The addition of the words "and what accounts of such Stamps shall be kept by them. The license may be for any time, and may at any time be revoked by the authority granting the same."

Section XXXVI.—The substitution of the word "sale" for the word "issue" in line 10.

Section XLII.—The substitution of the words "from him" for the words "by the provisions of any bond he may have entered into" in lines 3 to

5; and the substitution of the words "such Collector" for the word "him" in line 8.

Section XLIII.—The insertion of the word "revocation" before the word "or" in line 2; the substitution of the words "the Stamps entrusted to him for sale on the part of Government" for the words "all his transactions in relation to Stamps kept according to the provisions of any bond he may have entered into" in lines 9 to 12; the insertion of the word "such" after the word "any" in line 12; the insertion of the words "for sale" after the word "remaining" in line 13; the substitution of the words "in respect of such Stamps" for the words "on the above-mentioned accounts in line 16;" and the substitution of the word "shall" for the word "may" in line 22.

Section XLIV.—The substitution of the word "the" for the words "his Executor or Administrator, or in case there be no Executor or Administrator, any other" in lines 2 to 5; the insertion of the words "for sale on the part of Government" after the word "received" in line 12; the substitution of the word "sold" for the word "issued" in the same line; and the substitution of the words "kept by such deceased Vender in respect to such Stamps, of which Stamps and account such person as aforesaid" for the words "of the transactions of such deceased Vender in relation to Stamps which shall have been kept according to the provisions of any bond which such deceased Vender may have entered into, of which Stamps and accounts such Executor, Administrator, or other person" in lines 14 to 19.

The introduction of the following new Section after Section XLVI:—

"If any licensed Vender die, or if his license expire or be revoked, the Stamps in the possession of such Vender of which, after deducting the percentage or discount allowed, he has paid the amount to Government may, within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District, who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District."

Section XLVII, Clause 1.—The addition of the words "or to any adhesive Stamp."

Clause 2.—The substitution of the words "six months" for the words "one year" in line 68.

Section XLVIII, Clause 1.—The omission of the words "and it" in line 19, and the substitution of the words "Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. II."

Section XLIX.—The addition of the words "The words 'British Territories in India' denote the Territories vested in Her Majesty by the Statute 21 and 22 Victoria, c. 106, entitled an Act for the better Government of India."

Section LIV.—The substitution of the words "on the 1st day of June" for the words "from the 1st of May" in the last line of the Section.

SCHEDULE A, Article 2.—The substitution of the words "periodical payment not otherwise charged for in this Schedule", for the words "any periodical payment."

Article 5.—The addition of the words "or upwards."

Article 10.—The insertion of the words "at sight" after the words "If payable" in line 10; the substitution of "2" annas for "1" anna and "6" pies in line 2 of the 2nd column, under the head of "Proper Stamps"; and the introduction of the following Clause before the Clause commencing "If drawn in a set, &c." :—

"If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a bond of the same amount."

Also the insertion of the words "prescribed by Article 12" after the words "the same Stamp as" under the head of "Proper Stamps" opposite to the last Clause of the Article.

Article 12.—The omission of "If for any sum not exceeding 50 Rupees, 4 annas" and the substitution of the following:—

	Rs.	As.	P.
"If for any sum not exceeding ...	25	2	0
Above 25 Rupees and not exceeding ..	50	4	0"

Article 13.—The addition of the following Clause:—

"If such loan is for a period exceeding three months, the same Stamp as prescribed by Article 12 for a bond of the same amount."

Article 14.—The substitution of the words prescribed by Article 12 for a bond" for the words "for a money bond" under the head of "Proper Stamps."

Article 15.—The insertion of the words "prescribed by Article 12" after the words "The same Stamp as" under the head of "Proper Stamps."

Articles 16 and 17.—The same amendment as the above.

Article 18.—The addition of the words "or expressly exempted from the payment of Stamp Duty by this Schedule."

Article 28.—The omission of this Article, and the substitution of the following new Article:—

"COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing		The same Duty as the original when such Duty does not exceed 8 annas.
If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees	1 Rupee.	
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees	2 Rupees.	
If the Duty chargeable on the original exceed 50 Rupees	5 Rupees.	

NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose."

The introduction of the following new Article after Article 32 :—

"Counterpart of a lease.

{ The same Stamp as for such lease.

EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil; provided that no fine or premium be paid as part of the same transaction.

(For Madras)

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.

A counterpart of a lease includes a kubuleut and the like."

Article 35.—The substitution of "1 Rupee" for the words "As an agreement" under the head of "Proper Stamps."

Article 36.—The insertion of the words "not otherwise charged for or expressly exempted from Stamp Duty under this Schedule" after the word "Act" in line 4; and the omission of the following exemptions :—

"EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.

(For Madras and Bombay).

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras or Bombay, subject to the payment of Revenue to Government.

A counterpart of a lease includes a kubuleut and the like."

Article 41.—The omission of the words "and Bombay" in the heading of the last Exemption, and of the words "or Bombay" in lines 3 and 4 of the same Exemption.

Article 62.—The insertion of the words "annexed or" after the word "Schedule" in line 1.

Article 63.—The insertion of the words "prescribed by Article 12" after the words "the same Stamp as" under the head of "Proper Stamps."

General Exemptions.—1st Note. The omission of the words "to or" before the word "by" in line 3; and the substitution of the words "by a Municipal Commissioner, or" for the words "to or" in lines 5 and 6.

SCHEDULE B., Article 5 (printed by mistake as Article 6 at the top of page 23.) The introduction of the following words before the Exemption :—

"If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp;" and the addition to the exemption of the words "when such copy is taken out of the Court making the same."

Article 6.—The omission of this Article and the substitution of the two following new Articles :—

"6. Copy of any Revenue or Judicial proceeding or order not provided for in Article 6 or falling under the exemption to that Article, or copy of any Account, Statement, Report, or the like taken out of any Civil or Criminal Court or any Revenue Court or Office for use or reference, or when left on proceedings in place of the original withdrawn, per sheet

8 Annas.

6a. Copy of any Deed, Instrument, or Writing stamped in accordance with Schedule A annexed to this Act when left on proceedings in place of the original withdrawn

The same Stamp as the original when such Stamp does not exceed 8 annas otherwise a Stamp of 8 as. per sheet.

EXEMPTION.

Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A."

Article 9.—The omission of the Clause "All petitions, applications, charges, and informations respecting crimes and offences. Petitions from prisoners, convicts, persons, under examination or otherwise in duress, or under restraint of the Court or its Officers" at page 26, under the head of "General Exemptions;" and the substitution of the following Clause :—

"Petition, application, charge, or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress or under restraint of the Court or its Officers."

Article 10.—The insertion of the words "or appeal" after the word "plaint" in line 1; the omission of the heading "Scale for Plaints;" the substitution of the words "lands exempt from the payment of Revenue" for the words "Lakhraj, Enam, or Rent-free land" in Note (d); the substitution of the words "Government Revenue or rent of land paying Revenue to Government, or of money in the hands of an Agent of such land" for the words "rent or of money in the hands of an Agent," in line 4 of the special Rule for Bengal marked (g); the insertion of the words relating to lands paying Revenue to Government after the word "Act" in line 10 of the same Rule; and the omission of the proviso at the end of the same Rule.

Article 11.—The substitution of the word "or" for the word "and" in line 1.

Article 12.—The addition of the words "where petitions are required to bear a Stamp" after the words "to be charged as petitions" under the head of "Proper Stamps."

The Hon'ble Mr. BRADON introduced the Bill to amend the Code of Criminal Procedure, and moved that it be referred to a Select Committee. He stated that this Bill had been prepared by Mr. Ritchie, in order to enable the Governor-General in Council, in extending the Code of Criminal Procedure under Section 445 of that Code, to make some necessary modifications. These modifications had been explained by Mr. Ritchie as follows :—1st, in regard to the Courts by which offences might be tried and sentences passed; 2ndly, with regard to preliminary enquiries by the Police, but the Government would be restricted from enlarging the powers given by the Code; 3rdly, with regard to the number of

the Judges necessary to pass a sentence of death or penal servitude; 4^{thly}, with respect to the power of revision by the several Criminal Courts over the subordinate Courts; and 5^{thly}, in regard to the confirmation of sentences of death by the Chief Commissioners.

There might be a difference of opinion with respect to the details of some of these points, but he thought that they would be best considered in Select Committee. The Council were only now called upon to affirm the principle that, in extending the Code of Criminal Procedure to Non-Regulation Provinces, the Governor-General in Council might make certain modifications adapted to the Courts and systems of administration of those Provinces.

The Motion was put and agreed to.

The Hon'ble MR. BEADON then moved that it be an instruction to the Committee to report in a fortnight.

The Motion was put and agreed to.

The Hon'ble MR. BEADON introduced the Bill for the dissolution of the Subordinate Medical Officers', Widows', and Orphans' Fund, and the distribution of the Funds belonging thereto, and moved that it be referred to a Select Committee. He stated that this Bill was also prepared by Mr. Ritchie, who explained its object when he moved for leave to bring it in.

The Motion was put and agreed to.

The Hon'ble MR. BEADON introduced the Bill to repeal in part Act II of 1835, and moved that it be referred to a Select Committee. He stated that the Bill was purely a matter of form, and therefore he would propose that the Committee be instructed to report in a week.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON introduced the Bill to amend Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal) so far as it relates to the territories under the Government of the Lieutenant-Governor of the North-Western Provinces, and moved that it be referred to a Select Committee.

The Motion was put and agreed to.

The Hon'ble MR. FORBES introduced the Bill to provide for the Registration of Assurances, and moved that it be referred to a Select Committee. He stated that, when he first undertook to introduce a Bill on this subject, he had obtained from the late Legislative Council the appointment of a Select Committee to prepare it. The Bill so prepared had been submitted to that Council and read a first and second time, and on the latter occasion had elicited comments from the learned Chief Justice. It was then referred to another Select Committee and published. Many suggestions were received, and the Bill was presented to the Council as settled by that Committee with many amendments and modifications. It had then been carefully reviewed by the late Mr. Ritchie, who, while he fully approved of its principle, had made several amendments in the arrangement of its provisions. The Bill, therefore, had been prepared by one Select Committee, and, after being revised by another, was now presented to the Council with further amendments suggested by their late Hon'ble colleague. This statement would relieve him (Mr. Forbes) from the charge of presumption in proposing a measure of so much importance.

The Motion was put and agreed to.

The Hon'ble MR. LAING moved for leave to bring in a Bill to amend Act XIV of 1859 (to provide for the limitation of suits.) He said that the subject of this Bill had been considered on the last occasion when Mr. Ritchie attended a Meeting of Council. Without entering into a discussion on the principle of the Limitation Act, there appeared to be a fair claim for a special provision in respect of Tradesmen's Bill, which had been incurred before the passing of that Act. Those debts had subsequently, in many instances, been transferred in new adjustments of business transactions, in the expectation that the old period of limitation would continue. The Bill would make a special exception in respect of such debts up to the 1st January 1865, which would be the period of nearly six years from the passing of the Act of 1859.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON moved for leave to bring in a Bill to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal justice in Her Majesty's Supreme Courts of Judicature. He said that the learned Chief Justice at Calcutta had done him the honor of asking him to move for leave to introduce this Bill. He could have wished that the task of introducing the Bill had devolved on some person learned in the law of England and having a practical acquaintance with the manner in which Criminal trials were held in the Supreme Courts. Their late lamented colleague, the Hon'ble Mr. Ritchie, had undertaken to introduce the Bill, and, had his valuable life been spared, there could be no doubt that in his hands the Bill would have had ample justice done to it, and that the Council would have benefitted by his large legal experience and knowledge in disposing of any points of difficulty arising in the consideration of the Bill. The principal object of the Bill was to adapt the procedure of the Supreme Courts to the trial of offences punishable under the Indian Penal Code. On the 1st January last the substantive Criminal Law relating to offences and persons within the jurisdiction of the Supreme Courts had undergone the same complete change as in places beyond the limits of the jurisdiction of those Courts. There was now one uniform substantive Criminal Law for all India, viz., the Indian Penal Code; but while, contemporaneously with the introduction of the Indian Penal Code, a Code of Criminal Procedure had been given to the Mofussil Courts which had been prepared in reference to that Code and was well suited to carry out its provisions, the Code of Criminal Procedure previously in force in the Supreme Courts was still in force in those Courts. Two Criminal Sessions for the trial of offences punishable under the Indian Penal Code had already been held at Calcutta, and he presumed that similar Sessions had been held at Madras and Bombay. In the course of the trials held in Calcutta the unsuitableness of the present law to offences falling under the Indian Penal Code was very apparent, and some inconvenience had been experienced. He might mention that the Judges of the Supreme Court of Judicature at Calcutta would some time ago have prepared a Code of Criminal Procedure for the conduct of trials

in that Court under the Indian Penal Code had it not been for the receipt of instructions from home, which led them to defer taking any steps in the matter. It seemed to be supposed at home that the Code of Criminal Procedure which was now in force in the Mofussil Courts was equally well adapted to trials in the Supreme Courts of Judicature. This was the case as regarded many of the provisions of the Mofussil Code of Criminal Procedure, but it was not so as regarded all the provisions of that Code, and in some respects there was no doubt that, as regarded the Supreme Courts, the Mofussil Code was defective. The preparation, therefore, of a Code of Criminal Procedure for the Supreme Courts in India, adapted to the trial of offences under the Indian Penal Code, in which such of the provisions of the Mofussil Code as were suitable could be embodied, seemed a necessity. He would not occupy the time of the Council by going through the provisions of the Bill which he had asked for leave to introduce, in detail. The Bill would be printed immediately, and copies of it would be circulated without delay. He would content himself with remarking that the Bill had been prepared by the Hon'ble and learned Chief Justice, Sir Barnes Peacock, who, although not himself the author of the Indian Penal Code, yet, from the part which he had taken in the revision of the Code, and in passing it through the late Legislative Council, occupied a position in regard to the Code scarcely second to that of the Noble and learned author of the Code, the late Lord Macaulay. In preparing the present Bill, the Hon'ble and learned Chief Justice had had the assistance of his Hon'ble and learned colleagues, and he (Mr. Harington) thought that a Bill thus prepared, and having for its object to provide a Code of Criminal Procedure for the Court presided over by the learned Judges, might be safely accepted by the Council and passed into law. He had referred to the inconvenience which had been experienced from the want of a suitable Procedure Code at the Sessions which had already been held at Calcutta for the trial of offences under the Indian Penal Code. Similar inconvenience would continue to be experienced until this Bill was passed, and he had been desired, therefore, when introducing the Bill, to ask for the suspension of the Rules of the Council with a view to the Bill being passed into law at once. With regard to Madras and Bombay, he might mention that, although the Bill was so framed as to make it of general application, it was proposed

to leave the time at which the Bill should take effect in those Presidencies to be determined by the local Governments. This would give the Hon'ble and learned Judges of Her Majesty's Supreme Courts at Madras and Bombay, whom there was not time to consult, an opportunity of stating, in communication with the local Governments, any objections that they might have to any of the provisions of the Bill before the Bill came into operation in their Courts.

The Motion was put and agreed to.

The Hon'ble Mr. LAING moved that the Select Committee on the Bill to provide for a new Silver and a new Copper Coinage be instructed to report at the next Meeting of the Council. He stated that the Bill was one of a formal character, to legalize the Coinage with the new devices, and it was desirable that it should be passed without delay.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill to amend the Code of Criminal Procedure—the Hon'ble Messrs. Beadon, Harington, Forbes, and Erskine.

On the Bill for the dissolution of the Subordinate Medical Officers', Widows', and Orphans' Fund, and the distribution of the funds belonging thereto—the Hon'ble Messrs. Beadon, Harington, Forbes, and Erskine.

On the Bill to repeal in part Act II of 1835—the Hon'ble Messrs. Beadon, Harington, Forbes, and Erskine.

On the Bill to amend Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal) so far as it relates to the territories under the Government of the Lieutenant-Governor of the North-Western Provinces—the Hon'ble Messrs. Harington and Erskine, and Rajah Deo Narain Singh.

On the Bill to provide for the Registration of Assurances—the Hon'ble Messrs. Beadon, Harington, Forbes, and Erskine, and Rajah Deo Narain Singh.

The Council adjourned till Wednesday, the 16th instant, at 11 A. M.

M. WYLIE,

Deputy Secy. to the Govt. of India,

Home Department.

CALCUTTA, }
April 9, 1862. }



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, APRIL 16, 1862.

OFFICIAL PAPERS.

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Extract from the Records of Government.

Thibet in 1774.

* To the HON'BLE WARREN HASTINGS, Governor-General,—
(dated Deshorepday, near Chamnamning, the 5th Decem-
ber 1774.)

HON'BLE SIR,—I HAD the honor to advise you of my arrival on the frontier of Thibet in a short address of the 26th October. I left Paridrong next day, accompanied by some Teshoo Lama's servants, and arrived here on the 12th ultimo.

The Lama received your letter and presents very graciously, and I have every reason to be satisfied with his reception.

Having represented to him your desire of opening a free intercourse of Trade, between the inhabitants of Bengal and this country, he has given me assurance of his ready endeavors to bring it about; but as he intends in a few days to return to Teshoo Loombo, his capital, where he will have an opportunity of consulting with the Merchants, he delays coming to any determination at present. In the meantime he has written to Lahassa on the subject, from which he expects the arrival of some Officers to congratulate him on his return.

Teshoo Lama's character and abilities, his having discovered and placed the present Delay Lama in the Chair at Potalo; his being favored by the Emperor of China, and his having obtained from him the appointment of Gesub Remboekay, the present Chief, give him great influence. The seat of Government, however, is at Lahassa. The Emperor of China is paramount Sovereign, and is represented by two Chinese Officers, who are changed every three years. These men are to report to their Court the state of the country; but I am told seldom interfere in the management

of it, which, during Delay Lama's minority, is entrusted to Gesub and four Ministers. Teshoo Lama has a number of Villages and Monasteries belonging to him, which are scattered over Thibet and intermixed with those of the Delay Lama. To attempt to explain the nature of a Government where so many different interests are blended together, would oblige me to enter into details which my imperfect knowledge of the country might hardly justify, and which at present I would rather wish to avoid. I take the liberty of inclosing a Memorandum on the Trade of Thibet, and have the honor to be, &c., &c.,

(Sd) GEORGE BOGLE.

Memorandum, by MR. BOGLE, on the Trade of Thibet.

The Foreign Trade of Thibet is very considerable. Being mountainous, naturally barren, and but thinly peopled, it requires large supplies from other countries, and its valuable productions furnish it with the means of procuring them. It yields gold, musk, cow-tails, wool, and salt; coarse woollen cloth and narrow surge are almost its only manufactures. It produces no iron, nor fruit, nor spices; the nature of the soil and of the climate prevents the culture of silk, rice, and tobacco, of all which articles there is a great consumption, but the wants of the country will best appear from an account of its Trade. In this sketch, however, I propose only to give the outlines, which I will beg leave afterwards to fill up and correct.

The genius of this Government, like that of most of the ancient Kingdoms in Hindostan, is favorable to commerce; no duties are levied on goods, and Trade is protected and free from exactions. Many foreign Merchants, encouraged by these indulgences, or allured by the prospect of gain, have settled in Thibet. The Natives of Cashmere, who, like the Jews in Europe, or the Armenians in the Turkish Empire, scatter themselves over the Eastern Kingdoms of Asia and carry on an extensive traffic between the distant parts of it, have formed establishments at Lahassa and all the principal Towns in this country.

* Consultation of Government, Secret Department, Feb. 1775, Vol. 9, Page 670.

Their Agents, stationed on the Coast of Coromandel, in Bengal, Benares, Nepaul, and Cashmere, furnish them with the commodities of these different countries which they dispose of in Thibet, or forward to their associates at Seling, a Town on the borders of China. The Gossains, the trading pilgrims of India, resort hither in great numbers. Their humble deportment and holy character, heightened by the merit of distant pilgrimages, their accounts of unknown countries and remote regions, and above all their professions of high veneration for the Lamas, procure them not only ready admittance, but great favors. Though clad in the garb of poverty, there are many of them possessed of considerable wealth; their trade is confined chiefly to articles of great value and small bulk. It is carried on without noise or ostentation, and often by paths unfrequented by other Merchants. The Calmacks, who, with their wives and families annually repair in numerous tribes to pay their devotions at the Lama's shrines, bring their camels laden with fur and other Siberian goods. The Booteas and the other inhabitants of the mountains which form the Southern Frontier of Thibet, are enabled by their situation to supply it as well with the commodities of Bengal as the productions of their States. The people of Assam furnish it with the coarse manufactures of their Kingdom. The Chinese, to whose Empire this country is subject, have established themselves in great numbers at the Capital, and, by introducing the curious manufacturers and merchandise of China, are engaged in an extended and lucrative commerce, and thus Lahassa, being at the same time the seat of Government and the place of the Delay Lama's residence, is the resort of strangers and the centre of communication between distant parts of the world.

The most considerable branch of commerce is with China. It is carried on by the Natives of that Kingdom and by the Cashmerians and the Lama's Agents, who proceed to Seling and sometimes even to Pekin. The imports are coarse tea, of which the consumption is immense, flowered and brocaded satins of various kinds, Pelong handkerchiefs, silk, thread, fur, porcelain cups, glass, snuff boxes, knives, and other cutlery indents of silver and some tobacco. The returns are made in gold, pearls, coral, chalk, broad cloth, and a trifling quantity of Bengal cloths. The productions of Siberia are imported chiefly by the Calmacks or by the way of Seling. They consist of furs, red and black Bulgar hides, cow-tails, some dromedaries, bastard pearls, and silver; and are bartered for broad cloth, coral, amber, beads, spices, and gold. The Cashmerians naturally ingross the Trade with their country. It is not considerable. The imports are chiefly sugar, dried raisins, and other fruits; the exports are goats, wool, and gold. The imports from Assam are spices and timber, muggadooties, and other coarse manufactures of silk and linen. The Native productions of the Deb Rajah's country, brought into Thibet, are rice, wrought iron, coarse woollen cloth, and some munjeck; which are exchanged for tea and other Chinese commodities, rock salt, wool, sheep skins, and narrow frizes for their home consumption. The productions, imported from Nepaul, are chiefly iron and rice, but as these two countries have been the principal channels of communication between Bengal and Thibet, it is necessary to give a more particular account of them.

While Nepaul was divided among the different States of Catmaund, Pattan, Badgaund, and Goorka, and remained under the government of Rajahs independent of each other's authority, every encouragement was given to trade; a very moderate duty was levied on goods; the country, populous and well cultivated, easily furnished the means of transporting them; and the Merchants, free from spoil or exactions, settled in Nepaul and contributed to enrich it, at the same time that they improved their own fortunes. Some disputes arose among these petty

Chiefs, they went to War, and Pertinarrain, Rajah of Goorka, was called in to take part in the quarrel. Having subdued the enemies, he turned his arms against his allies, and partly by treachery, partly by the exertion of superior abilities, has, after a War of twenty-five years, made himself master of the whole of the country and united it under one Government.

But although the wealth of Nepaul furnished Goorka with the means by which he rose, he neglected to cherish the source from whence it flowed; mistrustful of subjects disaffected to his Government, he entertained a number of Troops on regular pay. He disciplined them, he furnished them with fire-arms, he formed an Artillery, and left nothing undone to render himself formidable. The stated revenue of countries where a standing army had hitherto been unknown was unequal to these extraordinary expenses, and Goorka, among other expedients, had resource to imposing high duties on trade in order to defray them. The Merchants, subject to heavy and arbitrary fines upon the most frivolous pretences or obliged to purchase the protection of a tyrannical Government by presents, scarce less oppressive, quitted a country where they could no longer enjoy that freedom and security which is the life of commerce. The Gossains, who had formerly very extensive Establishments in Nepaul, having incurred Goorka's resentment by the assistance which they afforded his adversaries, were driven out of the Kingdom, and many of the most wealthy inhabitants being stripped of their possessions or exposed to the exactions of the conqueror likewise deserted it. Two Cashmerian houses only remain, and the Rajah afraid of their also abandoning him obliges them to give security for the return of such agents as they have occasion to send without the boundaries of his dominions.

The Trade between Bengal and Thibet, through the Deb Rajah's country, used formerly to be engrossed wholly by the Booteas. Two of the Cashmerian houses, however, who fled from Nepaul being unwilling to forego the gainful commerce in which they had hitherto been concerned, settled at Lahassa, and having obtained permission from the Deb Rajah to transport their goods through his territories, established Agents in Bengal. As they are prohibited from trading in broad cloth and some other considerable articles, and as their traffic is carried on to no great extent and all other Merchants are excluded, it by no means compensates the loss which Bengal has sustained by the interruption of its commerce through Nepaul.

The commodities of Bengal used also to be conveyed into Thibet through Morung and a Province adjoining to it, which is subject to Lahassa and governed by a chief styled Dinro Jung. The Facquiers, when expelled Nepaul, generally frequented this road, but being esteemed unhealthy, it was not adopted by any creditable Merchants. Goorka, however, having extended his conquests over the first of these countries, and having lately invaded the other, all intercourse is at present interrupted.

Besides these different communications there is a road leading from Benares and Mirzapore through the Mustang country and the hills to the northward of Bulwang Sing's territories, which are subject to Rajahs who still preserve their independence. The more valuable sorts of Bengal goods are sometimes imported into Thibet by this channel. But although the Merchants travel in perfect security, and receive every assistance from these petty Chiefs, the length of the way, the difficulty of the road through a mountainous and in several places uninhabited country, and the many intermediate profits upon the goods render it far from eligible. Of late years it has become more frequented on account of its being almost the only means of communication.

The principal articles of merchandize between Bengal and Thibet are broad cloth, otter skins, neel (indigo), pearls, coral, amber, and other beads, chalk,

spices, tobacco, sugar, Malda striped satins, and a few white cloths, chiefly coarse. The returns are made in gold dust, musk, and cow-tails.

A knowledge of the current specie and of the proportional value of money in a country is of capital importance towards understanding the nature of its Trade; but the intricacy of the subject and the variety of circumstances requisite in forming a just notion of it oblige me at present to mention it only briefly. There are no Mints in Thibet, payments are made in talents of China and Tartary and in small bulses of gold dust, or in the coin of the former Rajahs of Catmaund and Pattan, which is the established specie of the Kingdom. The circulation of their Rupees, which were of a base standard, proved very beneficial to these Chiefs, and Goorka, as soon as he had firmly established his authority in Nepaul, endeavored to introduce his coin into Thibet. For this purpose he sent a deputation to Lahassa with a large sum in

Rupees struck in his name, and desired the sanction of Government to circulate them through the country. The Merchants aware of Goorka's ill-faith refused to accept them, and the Government returned him this artful answer:—"We are willing to receive your coin, provided that you take back all the money of Nepaul which is now in circulation." This condition was neither for Goorka's interest nor in his power to comply with. Nothing since has been done in this important affair. The old specie continues to pass, but the channel by which it was introduced having been long stopped up, it has risen greatly above its former value, as well in proportion to the talents of silver as to the gold dust.

(Signed) GEORGE BOGLE.

December 5th, 1774.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, APRIL 19, 1862.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE is required by Law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Home Department.

Final Report of the Police Commission.

From the Police Commission, to W. GREY, Esq., Secretary to the Government of India, Home Department,—(No. 5, dated the 17th January 1862.)

SIR,—We have now the honor to report finally the proceedings of the Indian Police Commission, composed of the Officers named in the margin. Of these Messrs. Court and Robinson are absent; the duty of submitting the present Report, therefore, devolves on ourselves.

2. The Commission was appointed in August 1860, under the Government Resolution, Home Department (Judicial), dated 17th August 1860.

I.—To propose a new system of Police applicable to India generally, whereby economy and efficiency might be secured.

II.—To prepare for publication all available information regarding the best system of Police organization.

III.—To collate the most complete and comprehensive Statistics obtainable regarding the cost and establishment of the Police of all kinds throughout India.

3. As regards the first object, namely, the proposing of a new system, we have submitted Reports unanimously agreed to by all our Members, regarding, firstly, the regular Police; secondly, the Village Police. We have since had the satisfaction of seeing that the system recommended has

been approved by the Supreme Government, and carried out in the North-Western Provinces and the Punjab, together with the Provinces of Nagpore and British Burmah. For Bengal Proper it is in train to be carried out. In Madras it had previously been commenced, and had since progressed. In Bombay and Oude it had previously existed.

4. As regards the second object, we have prepared for publication full selections from the public records, illustrative of the best principles of Police.

5. It remains to report on the last object, the attainment of which necessarily occupied the longest time, namely, the statistics of the establishment and numbers of Police throughout India.

6. We should premise, however, that the preparation of such a general return has proved to be a task of much difficulty. There have always prevailed doubts as to what establishments should be included in *bond fide* Police. In general practice, the ostensible Police charges have represented only the main body of the force, while a variety of other establishments, really Police, have been incorporated with other establishments exhibited under other headings. It has been our constant care to collate the cost of such additional establishments, whether Jail Guards, Police Orderlies, Fiscal Police, and the like, and to group them all together under the true heading.

7. We have completed, and, from time to time, reported upon the returns of the numbers and cost of the Police of every denomination that were serving under the Governments of Bengal, Bombay, Madras, Punjab, and North-West Provinces on the 1st May 1860. We have likewise endeavored to ascertain what the *bond fide* Police expenses were on the date above specified under the Administrations of Nagpore, British Burmah, and Oude.

8. Mysore and the Hyderabad Assigned Districts, and the Agencies under Central India and

Rajpootana, have not been examined, as we are doubtful whether it is the intention of the Supreme Government that we should carry our scrutiny beyond the regular Governments and Administrations.

9. It may be observed, however, that when one of our colleagues (Lieutenant-Colonel Bruce) visited Mysore, he ascertained that the force which might give a financial basis for a re-organised Police for that Administration, was costing Rupees 15,87,892 per annum, and, in his opinion, the new system could be efficiently introduced into that State for something less than 10 lakhs.

10. The following is an estimate of the Returns in para. 7, which we have collated :—

	Rupees.
Total cost of Military and Civil Police of every denomination on 1st May 1860.	
Bengal (exclusive of Arracan) ...	45,31,342
Bombay (including Scindh) ...	45,81,220
Madras ...	47,28,010
Punjab ...	52,91,069
N. W. Provinces ...	76,64,325
Total, Rupees ...	2,67,95,966

11. We must here state that the cost of the Police set down against Bengal does not agree with our local Report No. 138, dated the 15th April 1861, for we discovered, subsequently to its submission, that the cost of some of the separate Jail Guards, amounting to Rupees 44,576 per annum, had been overlooked. Then again, the Report was written a few days before the issue of the General Order No. 400, dated 3rd May 1861, re-organizing the Native Infantry of the Army of Bengal, which at once set at rest the doubts expressed in paragraphs 15 and 16 of our Report respecting certain local Corps and other Levies being accepted as Police or rejected as Soldiers. Taking, therefore, the Corps, Levies, &c., &c., assigned to the Police Department by the General Orders in question, and adding to them the Jail Guards above specified, together with the figures shewn in the other columns of the return, the result will appear as above recorded.

12. With this single exception, the figures * No. 215 A., dated 23rd July 1861. dealt with are precisely those of No. 217 A., dated 10th Sept. " 229 A., dated 6th Nov. " 239 A., dated 21st Nov. " exhibited in our various Reports* upon the Police of the different Governments.

13. We have not been able to shew the Police of every denomination, as they stood on 1st of May 1860, for the Administrations noted in the margin, but we have carefully ascertained what is fairly claimable as *bona fide* Police expenditure, so as to compare the cost of the old with the new force. In round numbers, we may state that the expenditure for these Provinces could not have been less than the following sums :—

	Rupees.
Oude ...	16,50,387
Burmah (Pegu and Tenasserim) ...	11,60,519
Nagpore ...	9,24,370
Total, Rupees ...	37,35,276

14. If, then, the total of the last preceding paragraphs be added to that of paragraph 10, the grand total will amount to Rupees 305,31,242, or more than three millions sterling.

15. It would not be possible to compare this aggregate with the charges of former periods, for, until the year 1859-60, the Police charges were included in the judicial expenditure, and were not separately exhibited, but previous to 1857 the Military Police in Bengal was increasing, and still further increased after that period. In 1858-59 the extensive Military Police in the North-Western Provinces was created, but we believe some reductions had been made previous to 1st May 1860. In the Punjab, the Military Police had been augmented. In Oude, the Police was organized. In Bengal, Military Police had already existed. It may therefore be said that a considerable accession of Police expenditure occurred after 1857.

16. In our various Reports alluded to in paragraph 12, we have rejected different items as susceptible of discussion or dispute, or that the Government may wish to reject as not coming under *bona fide* Police available for the reorganization of the new Constabulary. But we have been careful to include *bona fide* Police of all denominations whatsoever, and we are sanguine that the local Government and Administrations will admit that, generally speaking, our revised returns have represented the real and true aggregate of Police charges.

17. Making then all proper deductions, we find that the force which was incontestably Police, or engaged upon the duties of Police on the 1st May 1860, and might be either abolished or else absorbed into the new force, was costing the State as follows :—

	Rupees.
Bengal (exclusive of Arracan) ...	40,89,870
Bombay (including Scindh) ...	39,69,688
Madras (before the introduction of new Constabulary) ...	16,93,992
Punjab ...	43,33,465
North-Western Provinces ...	62,52,712
Nagpore ...	9,24,370
British Burmah (including Arracan, Tenasserim, and Martaban) ...	15,40,863
Oude ...	16,50,387
Total, Rupees ...	2,44,55,347

or, say, 244 lakhs, or nearly 2½ millions per annum: this, then, was the Police charge for India prior to the introduction of the new system.

18. In the several Divisions of the Empire the sums above set down will suffice, or more than suffice for the new Police, except in the case of Madras. In the last-named Presidency the sum previously allowed will not suffice in future, and indeed amounts to a little more than half that which is now believed to be requisite. But, then, it must be remembered, that in Madras, besides the force paid for by the above sum, there were about twelve thousand Native Infantry of the Line, and 1,487 Veterans, engaged upon duties which have since been taken over by the new Constabulary. The Veterans have been disbanded, and if a corresponding reduction be made in the Madras Native Infantry, as was contemplated in the Minute by the late Governor of Madras, No. —, dated 2nd May 1860, the financial

result will be a considerable gain to the Government of India.

19. The Bengal and Bombay Armies were likewise engaged upon many Police duties that have been taken up by the new Constabulary.

20. The Bombay Police system, which is substantially the same as the new system, has been in force ever since 1852 with very good results. In Scindh a similar system, with a like good result, existed from the year 1843.

21. With the above exception, the Constabulary Force is of entirely new creation, Oude and Madras having commenced nearly simultaneously in 1859, and successively the North-Western Provinces, Punjab, British Burmah, Nagpore, &c., after the approval, by the Supreme Government, of the system recommended by the Police Commission in 1860.

22. Bengal Proper now is the only one in which the new system remains to be introduced, and we understand that the measure is about to be introduced into the Territories under that Government. But it is to be borne in mind that this reform, however desirable on other grounds, will not result in any considerable *direct* financial saving.

23. Such being the past expenditure, and the existing state of Police reorganisation, we have now to advert to the future cost of Police for India.

24. We are aware that in the preparation of the last Budget for 1861-62, this question engaged earnest attention. In the case of every local Government the sum proposed was reviewed in connexion with other Civil charges by the Civil Finance Commission in reference to the conclusions at that time arrived at by the Police Commission. But it will be found that, despite all the trouble taken, the data available here were incomplete, and often erroneous, chiefly owing to the novelty of the Budget system; that a variety of extra grants had been made; that these grants must apparently include in some cases other expenditure besides Police; and that, on the whole, practically the result is a higher range of Police expenditure than had been anticipated.

25. The following is the abstract of Actual Police grants sanctioned for 1861-62 as per Budget, and according to a return with which we had been favored by the Auditor-General:—

	Rupees.
Bengal	56,90,688
North-Western Provinces	38,78,932
Punjab	24,00,000
Madras	49,75,780
Bombay	25,62,288
Scindh	6,97,766
General and Political	1,85,154
Eastern Settlement	39,642
Oude	15,58,358
Nagpore	4,44,847
Pegu	5,10,000
Tenasserim and Martaban	2,28,489
Grand Total, Rupees	2,31,71,944

or upwards of 2½ crores or millions £.

It certainly appears from the monthly returns of audited accounts (with which also we have been favored by the Auditor-General) that the above margin of expenditure is not being exceeded in actual disbursement, in few cases only is there likely to be any material excess.

26. But it is certain, that in some cases, the above grants include other expenditure besides Police, for instance, the sum of fifty-two lakhs set down for Bengal, includes several lakhs of Magisterial Establishments. Again, the forty-nine lakhs set down for Madras, includes some six lakhs for Village Police, and an additional grant of eight lakhs, which is disputed by the Madras Authorities as not being really Police Expenditure. We are not aware of the exact grounds of the grant, but apprehend that it may be for adjustment of arrears in other cases. Again, the grants are certainly not too high, as, for instance, the North-Western Provinces and Punjab; in the former the original grant applied for amounted to forty-four lakhs, and in the latter to 31, both of which were modified to the present grants of thirty-six and twenty-four lakhs, after a review of the Budget by the Civil Finance Commission. The Nagpore grant of 4½ lakhs is now known to be too low by about two lakhs. On the whole, however, the grand total is probably somewhat in excess of the present actual expenditure for Police in India.

27. Since the formation of our Commission, the different local Governments and Administrations have, we believe, undertaken to keep their Police expenses within the following bounds:—

	Rupees.
Bombay	27,87,877
Madras	38,24,620
Punjab ... ..	...
Derajat ... ..	...
Peshawur, &c.	33,15,155
North-Western Provinces	32,16,412
Now formed into new Central Provinces ... ..	...
Nagpore ... ..	...
Saugor	16,36,930
Jubbulpore ... ..	...
British Burmah	11,60,519
Oude	13,80,276
Bengal	40,89,870
Total, Rupees	2,14,11,659

28. A Committee, constituted by the Bengal Government to report on the proposals of the Police Commission, have submitted, we understand, a schedule of fifty-three lakhs for a complete Police, but we believe that the Bengal Government admit that forty lakhs, proposed by the Police Commission, will suffice, provided that a sufficiency of Native Troops be allowed. Assuming, then, that the Military requirements of Bengal will be fully provided for by the Supreme Government, we have ventured to set down forty lakhs for Bengal.

29. The Government of Bombay have intimated that they will eventually be able to effect a reduction of Rupees 1,65,606 per annum upon the present cost of their Police, thus leaving the entire expenditure within that Presidency (inclusive of Scindh) at Rupees 26,22,271. For the North-Western Provinces again, the 38 lakhs, including the Saugor and Nerbudda Territories, transferred to the Government of the new Central Provinces. That Section of the Police has been ascertained to amount to 6½ lakhs, and Colonel Elliott, the Chief Commissioner, has agreed with our colleague, Mr. Temple, to reduce it to 4½ lakhs, which should be added to the charge of the Central Provinces.

30. But although the local Governments and Administrations may endeavour to keep within

their estimates, and may believe that they are doing so, *as far as the new Constabulary is concerned*, it is very necessary to understand what further establishments are engaged upon the duties of Police, and perform the identical duties that we estimate for in the Constabulary cost. It has indeed been ascertained by our colleague, Colonel Bruce, during his recent deputation, that charges properly belonging to Police, such as Political Contingents, Cantonment Police, and the like, do sometimes appear under other headings.

31. Taking the above sums into consideration, the following is the difference between our estimate and the *present* actual cost, to which the different forces have been or are being reduced to within the last year:—

	Rupees.
Bengal	... 89,870
Bombay	... 2,37,877
Madras	... 7,70,620
Punjab	... 9,15,155
North-Western Provinces	... 2,16,412
Central Provinces	... 5,86,930
British Burmah	... 1,34,027
Oude	... 3,80,276
Total, Rupees	... 33,31,167

32. Thus, we believe, that a reduction of Rupees 33,31,167 may still be, or is being, actually effected, but we solicit that it be clearly understood that, when we specify any particular limit, we mean that it should include every description of Police paid out of the revenues of the State, whether for river, road, cantonment, or thuggee and dacoitee. This rule is not, we fear, always observed with the estimates of the local Governments.

33. It may be observed that one great difficulty we have experienced throughout, arose from the multiplicity of isolated bodies that we found to be employed under numerous local authorities, the very names and designations of which we were sometimes in previous ignorance of. Many of these Levies appeared in neither Military nor Police returns, some derived their origin from having been temporarily entertained, and not again discharged, owing to the responsibility of reduction resting with no one.

34. This renders it very important that it should be clearly understood that every armed man must, even if engaged only for a week, be supplied by some responsible Department, and exhibited in the accounts of such Department.

35. If the broad distinctions repeatedly laid down be enforced, that every armed man must be either Soldier or Policeman, and embodied either in the Military or Police Budget estimates, our object will be fully attained.

36. Again, during the scrutiny made by our colleague, Lieutenant Colonel Bruce, into the present state of the Police of the different Governments, he represents that it was sometimes a work of much labor to ascertain whether all the duties really appertaining to the Police, were taken up by and performed by the Police Department. On several occasions it was discovered, that extra Levies or Detachments doing purely Police duties, but paid by a District Department, or from other extraneous sources, and completely out of ordinary sight, ought to be added to the Police cost, for they were, in fact, nothing but Police under another denomination.

37. All this may be prevented in future, if, after a thorough scrutiny by the Supreme Government, a Resolution be passed that no extra men are to be raised, except under the Military or Police Authorities, who will have to exhibit these forces respectively in their Budgets.

38. To show that our opinions regarding the probable cost of the new Constabulary have been, to some extent, practically tested, we will quote a few observations made by the Inspector-General of Police in the Punjab. He writes:—"When we commenced introducing the new system of Constabulary into the Punjab, no attempt was made to allot to each district a certain body of Police in proportion either to area or population.

"The actual local wants of each district were most carefully considered and reviewed, and the necessity for each Policeman ascertained. After two or three careful revisions by the Civil and Police Officers, a very fair and accurate estimate was obtained of the actual requirements.

* * * * *

"Working upwards from the bottom, guided solely by the actual wants of our districts, and with the one object of doing the work with the greatest possible efficiency and economy, we have fixed the strength of the Police of each district, without reference to any general rules as to area or population, and solely with reference to actual wants.

* * * * *

"The result, upon the whole, shows a proportion of one Constable to 5.91 square miles or to 1,012 inhabitants.

"This proportion is, I believe, very nearly that which obtains in other parts of India, and which, if applied to a province containing districts where the sparsely and densely populated parts nearly counterbalance each other, will give a result which may be relied on."

39. It now remains for us to submit an approximate estimate of what the Police Expenditure of India may probably amount to. It has been already stated in our para. 27, that the several local Governments have already agreed to expenditure aggregating to 214 lakhs. We trust that some further reductions may be found practicable. The Bengal Government will, we hope, consent with the Military aid now solicited, to keep down its Police to 40 lakhs. With the reduction now introduced or in progress in the Bombay Presidency, including Scindh, a limit of 25½ lakhs may be hoped for there. The Madras Government having agreed to 30 lakhs, may, we presume, be depended upon for that limit, though the expenditure may be now in excess, more or less. The same remark applies to the Punjab Government, where an observance of the 24 lakhs limit is accordingly to be anticipated. The North-Western Provinces Government have agreed to 38 and once also, as we understand, to 36 lakhs, including Saugor and Nerbudda Territories. As that last-named Territory is now transferred to the Central Provinces, and has a Police of 6½ lakhs, we may assume 30 lakhs for the North-Western Provinces. For the Central Provinces, including Nagpore and Saugor and Nerbudda Territories, the Chief Commissioner has agreed, in conjunction with our colleague, Mr. Temple, to a Police, costing in all 11 lakhs. For British Burmah we expect that the arrangements now being made under Colonel Phayre (also a Member of this Commission), that the expenditure will be reduced to 10½ lakhs. Relying on

the special local experience of our colleague, Colonel Bruce, we venture to set down 10 lakhs for the Oude Police. The following, then, would be the total in round numbers, as we now finally submit them:—

	Rupees.
Bengal	40,00,000
Bombay	25,50,000
Madras	30,55,000
Punjab	24,00,000
North-Western Provinces ...	30,00,000
Central Provinces	10,50,000
Burmah	10,26,492
Oude	10,00,000
Total, Rupees	1,80,80,492

40. It is proposed then that 180 lakhs, or rather more than 1½ millions should be fixed as the general limit for the *bond fide* Police of all denominations in India. This will give a saving of 63½ lakhs below the Police charge of 1859-60, (paragraph 17) and upwards of 33½ lakhs below the sum the local Governments consented to for the current financial year (paragraph 27). When our Commission first assembled, we supposed the Police charge to be from 2¼ to 2½ millions, and to be susceptible of reductions to 2 millions. We now, however find, that one and three-fourth million will suffice.

41. We do not wish to rely unduly on general averages and abstract calculations, but it may be a matter of interest to append copy of a statement, showing what the Police of India might be expected to amount to, according to calculations of area and population, as made by the Civil Finance Commission. It is generally supposed that there should be one Policeman to every 5 square miles, and to every thousand inhabitants, and that the mean of the two should give the nearest approximation to the truth, and that the average cost of a Policeman should be Rupees 130 per annum. Now a reference to the statement will show that, assuming the population of the British Territories to be 132,758,168 souls, and the area at 835,837 square miles, then the former estimate would give 132,756 Policemen at Rupees 1,72,58,280, and the latter, 167,171 at Rupees 2,17,32,230, and that the mean of the two would amount to Rupees 1,94,95,325. Now, without laying under stress on such calculations, we may yet remark that in the abstract at least, the Police expenditure we have proposed, would appear to be fair and moderate.

42. Further, we find that, on reviewing the general expenditure for the Budget of 1861-62, the Civil Finance Commission urged a limitation of Police charges to 134 lakhs for that year. Here again is the concurrence of opinion in an aggregate sum of upwards of 1½ millions.

43. We find that it is not in our power at present, pending the ultimate organization of the Police, to give exact figures as to the numbers of men, nor can these be accurately deduced from the expenditure: but it is our duty to draw attention to the broad fact that the new organized Constabulary for India cannot be less than 130,000, and not more than 160,000 men. This force will be all trained to arms, while only a small portion of them, say one-fourth, would, at any given moment, be actually bearing arms. They are also composed of every variety of race and language, and are

scattered in small portions all over the Empire, there being no considerable body collected at any place. We trust that these general facts may be of assistance in the determination of the proper strength of the Native Army in India.

44. It must not be supposed that Rupees 2,41,55,347 is the whole cost of all the armed bodies that are not under the Military Department; this is merely the sum that was disbursed by the State, but in addition to it, there is a very large number of Police supported and maintained chiefly out of local cesses and likewise from municipal sources. There likewise exists many Political Corps, defrayed entirely from contributions made by Native States, and the Police and local forces of the Mysore Territory and Hyderabad Assigned Districts are quite distinct.

45. We adhere to the general principle mentioned in paragraph 8 of our original proposition of September 1860, regarding the incorporation of the general Thuggee Department with the Police. But we are sensible of the practical difficulty of breaking up so valuable a Department pending the complete organization of the new Constabulary. Still, supposing that Department to continue for some time to come, we submit that it might be advantageously placed upon a definite, and at the same time, reduced footing. We certainly think that the bodies of men termed Nujeebs, might be dispensed with. We are aware that our colleague, Mr. Temple, has been engaged, in concurrence with the General Superintendent, in framing a plan with this object.

46. We continue more strongly than ever to perceive that, until the new Constabulary is fully organized, it will be necessary to continue a central examination. Without this, we apprehend, that the Police Expenditure of India will not be actually reduced to the minimum of necessary requirements so soon as might be expected, for it is only by practically comparing the establishments of one Government or province with another, which it is impossible for the local authorities to do, that a correct appreciation of actual wants can be arrived at. Nothing is more natural than that Officers who have grown up in one province, and have never been employed in any other, should consider their system the best, if not the only feasible one. The organization of a vast Police of tolerable uniformity for the different local Governments of all India, upon a concertive system, must necessarily, for the present, progress more or less tentatively, and as it would not be possible to give our Inspectors General the benefit of moving about from administration to administration, comparing their own organization with that of other Governments, it seems highly desirable that some central scrutiny, which does not cramp the authority of the Governments, should, for the present, be temporarily maintained, for probably every Presidency or Administration exhibits some points of economy which the others might, with advantage, adopt.

47. Hitherto there has been difficulty in ascertaining what the Police, under any one Government, may be costing. The Finance Department can no doubt, give extracts from the Budgets, still there do not always exist the means of analyzing whether the debits under the Police head of that estimate be *bond fide* all that is taken for the purpose of Police. Then again it is only

by special scrutiny that it can be ascertained whether the whole of the duties that legitimately appertain to Police, are really being performed by the Police Department; great diversity of practice exists, and often extra expenditure goes on under one Government on account of duties which, under another, are performed by the Police, and therefore included in the Police Expenditure.

48. It is a well-known fact that when new establishments are first of all created, the tendency is always to over-estimate, and we believe that in Railways and Canals and other large works requiring an extensive dispensing of labor, great reductions upon the first distribution are almost invariably found practicable. We doubt not that when the Police system is fairly set in movement, a considerable diminution in numbers and cost will be proved feasible. By some it is represented that a reduction of as much as 10 or 15 per cent. may be effected. As yet little more has been done than the putting of the Policemen into their places. In the course of a year they will be well instructed in their work, and at the expiration of that period, a thorough examination and review should be made. In the mean time, information might be constantly accumulated, in order that such scrutiny and comparison may be effectually made, especially with reference to the annual Police Budget Estimates, &c.

49. We would venture to represent to the Supreme Government that very great saving may be effected by extending Act XX of 1856 to all Cities above a moderate size; for at present we believe Lucknow,*

* Lucknow	Rs. 92,244	Lahore, and Rangoon
Lahore	32,400	are the only principal

Cities in India that defray the whole of their Police expenses. As an instance of the great saving to be effected under some Municipal Law, whereby a cess for Police purposes may be levied, we may instance the case of the three Capitals employing a Police force, costing—

Calcutta	Rs. 2,44,959
Madras	2,32,484
Bombay	2,30,361

Of this large sum only Rupees 61,868 is contributed by the municipality of Bombay. The rest is entirely defrayed by the State.

50. Again, some instructions are requisite respecting the European Officers, for in some parts, their salary is consolidated, whilst in other parts they receive a staff allowance, which latter only is debited to Police. We recommend that all salaries of European Officers be made consolidated and be charged in full to the Police Department. It is of great importance that the full amounts of all charges should be, in the first instance, debited to the Police, and that, if required, transfers to other heads should be made only in the shape of subsequent deductions from the aggregate amount of the charges first of all ascertained.

51. We would advocate that in the Non-Regulation Provinces, the Police grades, as regards salaries, should be made to correspond and rise up with similar grades in the lower ranks of Revenue and Magisterial Departments, and that this principle should be kept in view as much as possible elsewhere. The advantage of such a plan is, that it gives the local authorities a greater range for selection, and facilitates the employment of every Officer according to his particular speciality and upon work that he may really have a turn for. Several instances have occurred, since the intro-

duction of the new Police, of young Officers wishing to exchange from the Civil Administration to the Police, but the differences in the allowances have prevented such transfers.

52. We would also represent how advantageously many of the unemployed young Officers might be made use of as Supernumeraries attached to the Police Force, instead of drawing their full pay in comparative idleness at the various principal stations.

53. It would not be difficult to form a sort of preparatory class from those who were willing to do duty with the Police Force, on the chance of being absorbed or admitted into that force upon their qualifying and proving, by an industrious apprenticeship, that they would be likely to turn out well. Their position, as attached to the Police, would be much better than as mere unemployed Officers doing general duty, for they would, at any rate, have prizes before them in a regular Department, which is hardly the case so long as they may remain without Regiments, with no opening to eventual advancement, and attached to no particular line. Such additional strength in district European supervision, would prove highly beneficial to the new Police, and would probably be the means of saving many of the young Officers from subsiding into a life of indolence and uselessness.

54. We will now recapitulate the recommendations contained in this letter, which we beg to commend to the consideration of the Supreme Government.

1st.—That a general financial limit for Police in India of 180 lakhs (or nearly that sum) be imposed, and that for the furtherance of this end, the present central scrutiny be maintained temporarily.

2nd.—That Act XX. of 1856 be so adapted, extended, and applied, as to make the Capitals and other large Cities contribute the funds requisite for their own Police. (*Vide* paragraph 49 of this letter.)

3rd.—That the salaries of all European Officers should be consolidated, and the whole of the salaries of Military Officers should be charged in full to the Police Department. (paragraph 50.)

4th.—That the full amount of all charges should be debited to Police, and if required, transfers to other heads should be made only in the shape of deductions from the aggregate amount of charges first of all ascertained. (paragraph 50.)

5th.—That in the Non-Regulation Provinces, the European Police grades should be made to correspond, as far as possible, in salary with similar grades in the lower ranks of the Revenue and Magisterial Departments, and that the principle should be kept in view as much as possible elsewhere. (paragraph 51.)

6th.—That as many young unemployed Officers as may be available, should be attached and made to do duty with the Police. (paragraphs 52 and 53.)

55. In conclusion, we beg to submit, that the duties assigned to us under the instructions contained in the Government Resolution, dated 17th August 1860, appear to have now been completed, and if anything further be required of us, we hope to be favored with orders accordingly.

We have, &c.,

(Sd.) S. WAUCHOPE.
 „ R. TEMPLE.
 „ H. BRUCE, Lt.-Col.
 „ A. P. PHAYEE, Lt.-Col.

STATEMENT shewing what the Police of India might be expected to amount to according to calculations of Area and Populations, as made by the Civil Finance Department and attached to their letter No. 340, dated 20th April 1861.

NUMBER OF POLICEMEN.				COST OF POLICE.					
Area in Square Miles.	Population.	At 1 to 5 Square Miles.	At 1 to 1,000 of Population.	Mean of 2 preceding.	At 1 to 5 Square Miles.	At 1 to 1,000 of Population.	Mean of 2 preceding.	Amount of charge in Budget.	Amount proposed in letter of the Civil Finance Commission No. 340, dated 20th April 1861.
Bengal, exclusive of Arracan	189,719	37,944	40,312	39,128	4,932,720	5,240,560	5,086,640	35,98,771	40,00,000
Arracan	32,250	6,450	540	3,495	838,500	70,200	454,350	64,698	10,50,000
Pegu	32,250	6,450	1,000	3,725	838,500	130,000	484,255	5,08,992	
Tenasserim	29,168	5,837	115	2,976	758,810	14,950	386,880	3,16,000	
North-Western Provinces	97,126	19,425	30,000	24,712	2,525,250	3,900,000	3,212,560	44,14,168	37,00,000
Punjab	90,258	18,052	14,913	16,483	2,346,760	1,938,690	2,142,790	31,49,000	24,00,000
Oude	25,000	5,000	7,000	6,000	650,000	910,000	780,000	15,58,358	15,50,000
Nagpore	76,432	15,286	4,650	9,968	1,987,180	604,500	1,295,840	4,18,847	4,00,000
Madras	132,090	26,418	22,437	24,428	3,434,340	2,916,810	3,175,640	37,50,000	31,00,000
Bombay	67,945	13,589	10,021	11,805	1,766,570	1,302,730	1,534,650	20,62,464	18,00,000
Seindh	63,599	12,720	1,768	7,241	1,653,600	229,840	941,720	6,88,675	4,50,000
Total	885,837	167,171	132,756	149,064	21,732,230	17,258,280	19,495,325	2,05,29,973	1,84,50,000

STATEMENT showing the ascertained Cost of bond fide Police as it stood on 1st May 1860, and the difference between the Estimate of the Police Commission and the present Actual Cost to which the several Local Governments or Administrations have reduced their Police Expenditure.

LOCAL GOVERNMENTS. OR ADMINISTRATIONS.	Ascertained Cost of bond fide Police when the Commission first assembled.	Ascertained Cost of bond fide Police at this present time.	Estimate by the Police Commission of what the Cost of Police should be.	Difference between the Estimate (column 3) of the present Actual Cost (Column 2) as reduced by Local Government.	REMARKS.
Bengal, exclusive of Arracan	40,89,870 0 0	40,89,870 0 0	40,00,000 0 0	89,870 0 0	...
Bombay, including Scindh	39,69,688 0 0	27,87,877 0 0	25,50,000 0 0	2,37,877 0 0	...
Madras	16,93,992 0 0	38,24,620 0 0	30,54,000 0 0	7,70,620 0 0	...
Punjab	48,33,465 0 0	*33,15,155 0 0	24,00,000 0 0	9,15,155 0 0	• Punjab Derajat, Peshawur, &c.
North-Western Provinces	62,52,712 0 0	32,16,412 0 0	30,00,000 0 0	2,16,412 0 0	...
Central Provinces	9,24,370 0 0	+16,36,930 0 0	10,50,000 0 0	5,86,930 0 0	† Now formed into new { Nagpore Central Provinces... { Sagur and Jubbulpore
British Burmah, including Arracan	15,40,863 0 0	11,60,519 0 0	10,26,492 0 0	1,34,027 0 0	...
Oude	16,50,387 0 0	13,80,276 0 0	10,00,000 0 0	3,80,276 0 0	...
Total	2,44,55,347 0 0	2,14,11,659 0 0	1,80,80,492 0 0	33,31,167 0 0	...

Thus in the opinion of the Police Commission a further reduction of Rupees 33,31,167 upon present expenditure may be effected.

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, under date the 9th April 1862.

Read again the following papers:—

Resolution by the Governor General in Council dated 17th August 1860, appointing the Police Commission.

Report submitted by the Police Commission in September 1860 regarding the constitution of Police Establishments throughout India, and its enclosures.

Letter from the Police Commission, dated 3rd January 1861, submitting their views on certain points connected with the organization of a Constabulary for India.

Ditto ditto, dated 5th January 1861, regarding the organization of the Punjab Police.

Ditto ditto, dated 1st February 1861, relating to the re-organization of the Police in the North-Western Provinces.

Ditto ditto, dated 15th April 1861, submitting a Return of the number and cost of the Police of every denomination under the Government of Bengal as they stood on the 1st May 1860.

Letter from Lieutenant-Colonel Bruce, Secretary and Member of the Indian Police Commission, on special duty, dated Madras, 23rd July 1861, No. 215A., submitting a Return of the number and cost of the Police of every denomination under the Government of Bombay made up to 1st May 1860.

Ditto ditto, dated 10th September 1861, No. 217A., submitting a General Return of the number and cost of the Madras Police as they stood on the 1st May 1860.

Ditto ditto, dated 6th November 1861, No. 229A., with a General Return of the number and cost of the Punjab Police of every denomination as they stood on the 1st May 1860.

Letter from the Police Commission No. 239, dated the 21st November 1861, submitting a Return of the numbers and cost of the Police of every denomination as they stood on the 1st of May 1860 under the Government of the North-Western Provinces.

Read the final Report by the Police Commission No. 5, dated 17th January 1862.

RESOLUTION.—In the Resolution, dated the 17th of August 1860, by which the Police Commission were appointed, the objects of their appointment were stated to be—

(I).—To ascertain the numbers and cost of all Police of every description then serving in each Province throughout the British Territories in India, paid from the general revenues.

(II).—To suggest any measures whereby expenditure might be economised, or efficiency increased in the existing Police Forces.

2. In partial fulfilment of the first object the

Dated 15th April 1861.	reports noted in the
" 23rd July 1861.	margin have been
" 10th September 1861.	submitted to Govern-
" 6th November 1861.	ment, giving Returns
" 21st November 1861.	of the numbers and
	cost of the Police

under the Governments of Bengal, Bombay, Madras, the Punjab, and the North-Western Provinces on the 1st of May 1860.

3. In fulfilment of the second object of their appointment the Police Commission submitted, in September 1860, a Report accompanied by a series of Propositions which they recommended

for adoption as the basis of a Police system and of an organized Constabulary. They explained in their Report that this was the only manner in which it appeared to them that they could give effect to the second object of their appointment, as any alterations which they could propose would be based on the principles set forth in their propositions, and they added that the alteration which they would really propose was in fact this—“that the present Police, Civil and Military, be abolished, and an organized Constabulary substituted in all the Provinces of India where such a system does not already exist.” They expressed a confident opinion that this arrangement would increase efficiency and diminish expense; but they added that should there be any delay in working out the improved system which they recommended, they had no doubt that some reduction might be at once effected in the expensive Establishments of Military Police then existing, and they suggested an immediate financial examination of those Establishments for that purpose.

4. The Governor General in Council thinks it proper here briefly to advert to the orders which had been issued, before the Police Commission was appointed, with a view to the reduction of these Establishments.

5. In July 1859 the Lieutenant-Governor of Bengal was instructed not to complete the Military Police up to the full strength of 900 men for each Battalion, which had been authorized in 1858, but to limit the numbers of each Battalion to 600 or 700 men.

6. In Oude, during the same year, reductions in the cost of the Police were effected to the extent of nearly 11 lacs of Rupees.

7. So early as November 1858, at a time when the necessity for a strong repressive force in the North-Western Provinces had not yet passed away, Committees were appointed by the Governor General at Agra and Allahabad to report on the organization of the Police in those Provinces. At that time the cost of the Police, Military and Civil, including, of course, large bodies of men specially raised during the disturbances, amounted to at least the sum named in the Report of the Police Commission, namely, 62½ lacs. The Lieutenant-Governor submitted a scheme of Police towards the close of 1859 on the ‘mixed system,’ that is to say, a Police partly Military and partly Civil, the estimated cost of which was about 47 lacs. This scheme was carefully reviewed by the Governor General, and in April 1860 definitive instructions were conveyed to the Lieutenant-Governor for the reduction of the Military branch of the force to the extent of 14 lacs, thus reducing the whole sanctioned cost from about 47 lacs to about 33 lacs. At the same time it was suggested to the Lieutenant-Governor whether it might not be preferable to abandon the ‘mixed system’ of Police, and to adopt the organization on which the Oude Police had been formed.

8. Reductions in the Police were also pressed upon the Lieutenant-Governor of the Punjab in a letter written from Simla by order of the Governor General in May 1860.

9. Large reductions were indeed obviously and imperatively called for in the Punjab, the North-Western Provinces, and Oude, because during the period of the disturbances large semi-Military bodies of men had been raised under the name of Police by the Civil Authorities,

which became unnecessary when order and quiet were re-established.

10. This should be borne in mind in order to understand the true financial effect of the reorganization of the Police throughout India which is being carried out. Both the Army and the Police in Northern India were largely and exceptionally increased during the disturbances of 1857 and 1858. The increase in the Police was for the most part made in immediate connection with what were really Military operations; and at the time, the levies and other bodies that were raised constituted in effect an extra Military Force acting under the Civil Authorities.

11. When peace and order were thoroughly restored, these bodies should in due course have been discharged, and the country left as before to the Civil Police and to the Army, the latter being fixed at such strength as seemed expedient with reference to past events.

12. The existence of these extraordinary levies, and the large reductions and changes in the constitution of the Bengal Army which have necessarily ensued from the events of 1857-58, will make it very difficult, if not impossible, to fix with accuracy the real Financial effect of the organization of the new Police in the North-Western Provinces and the Punjab. In Bengal and Madras, however, it should not be difficult to do this, and it will be useful to examine somewhat closely how far the results in these two Provinces can be already estimated.

13. In the 7th paragraph of their final Report, the Police Commission refer to the previous Reports which they submitted with Returns showing "the numbers and cost of the Police of every denomination serving under the Governments of Bengal, Bombay, Madras, Punjab and the North-Western Provinces, on the 1st of May 1860," and in the 10th paragraph they set out these returns. The sums shown in this paragraph against Madras and Bengal, as representing the cost of Police of every denomination on 1st of May 1860, are respectively Rupees 47,28,010 and Rupees 45,31,342. But these sums are admitted by the Commission to include much that is not really Police. This is conspicuously the case as regards Madras, the sum of Rupees 47,28,010 including upwards of twenty lakhs for Revenue Police (so termed in the Report) and nearly ten lakhs for Village Police and for Orderlies. In a subsequent paragraph, therefore, the Commission reduce the amount to Rupees 16,93,992 for Madras, and to Rupees 40,89,870 for Bengal.

14. There is still some uncertainty as to the actual cost of the Madras new Police. It is stated in one Report of the Police Commission at 43½ lakhs exclusive of the Madras City Police, and in the final Report again it is mentioned that the Madras Government has undertaken to keep the cost down to 38½ lakhs, but it is not specified whether this is exclusive or inclusive of the Madras City Police. On the whole, however, it is certain that the new Police will cost from fifteen to twenty-five lakhs more than the old Police did; and whether there will be a real saving of expenditure will depend of course upon the extent to which reductions in the Army are carried out in consequence—1st, of the actual relief given to the Troops by the employment of the Police on duties heretofore performed by the Army; and 2ndly, of the greater efficiency of the Police. The first result

should be immediate and obvious. The second can only be gradual and may be somewhat difficult to trace with accuracy. Colonel Bruce in his Report, dated 10th September 1861, says that he gathers from a letter from the Military Finance Department that the new Police has relieved nearly 9,500 Native Troops of the Regular Army, and he observes that "if a corresponding reduction has taken place in the Madras Army, it may be estimated that a saving of more than eighteen lakhs has been effected."

15. In the case of Bengal, the Commission, as already stated, take the cost of the existing Police which may be either abolished, or absorbed into the new Force, at Rupees 40,89,870, and they put the cost of the new Police at 40 lakhs, thus estimating that the new system may be introduced into Bengal not only without extra expense, but

Revenue Police	Rs. 10,482	with a small
Orderlies	" 1,57,924	saving. It is,
Customs and Salt Police ...	" 1,67,254	however, very
		uncertain whe-
Total Rs. 3,35,660		ther the Estab-
		lishments mar-

ginally noted, which are included in the sum of Rupees 40,89,870, can be provided for by the new Constabulary within the limit of 40 lakhs. But the doubt as to the soundness of the estimate for Bengal chiefly arises from the circumstance that the amount of Rupees 40,89,870, taken as available for the new Constabulary, includes a sum of nearly 19 lakhs said to be expended for Military Police and other Levies. The argument of the Police Commission is, that these men are all employed on duties which properly belong to a Police, and which a Constabulary of the strength estimated by the Commission will find no difficulty in discharging. But, on the other hand, it has been represented by the Lieutenant-Governor of Bengal that these men, though no doubt to some extent employed on duties which are Police duties, are not wholly so employed. It is strongly urged that they do in fact occupy the place of regular Troops in Bengal, and that they have been actually to a large extent employed as Soldiers during the last two or three years, and that if they are abolished, it will necessarily follow that the number of Troops in Bengal must be greatly increased. His Honor has indeed distinctly and emphatically stated his opinion, that the Lower Provinces will not be safe if the Military Police are abolished without being replaced by regular Troops.

16. Giving every weight to His Honor's opinion on this point, it must be borne in mind that, as in the North-Western Provinces, a considerable reduction in the Military or quasi-Military force raised during the mutiny is possible; and on the decision which the Government may arrive at upon this point will depend the extent to which the present cost of the Military Police in Bengal can be taken as a set off against the cost of the new Constabulary. It remains, therefore, to be seen how far a Constabulary, on the system of the Madras Constabulary, can be introduced into Bengal without a real increase of expenditure, debitable to Bengal, either in the Military Department, or in the Civil Department.

17. It is certain then, that in Madras the organization of the new Constabulary will cause a large increase of expenditure in the Civil Department, but it is probable that this may be counterbalanced by reductions in the Military expenditure.

18. In Bengal it seems possible that the introduction of the new Constabulary may cause an actual increase of expenditure either in the Civil or the Military Department.

19. In the North-Western Provinces it may be confidently assumed that a large saving will be effected in the Civil Department without any increase of Military expenditure. It will be a question for future enquiry how this reduced Police expenditure in the North-Western Provinces will contrast with the expenditure on the old Civil Police previous to 1857.

	Rupees.	Report the Police Commission propose that 180 lakhs should be fixed as the general limit for the Police expenditure of India, giving the sums noted in the margin for each
Bengal	40,00,000	
Bombay	25,50,000	
Madras	30,54,000	
Punjab	24,00,000	
North-Western Provinces	30,00,000	
Central Provinces	10,50,000	
Burmah	10,26,492	
Oude	10,00,000	

Total, Rupees ... 1,80,80,492

Government and Administration. The Governor General in Council thinks that the information at present before Government will not warrant the unconditional adoption of this estimate. Forty lakhs is a minimum estimate for Bengal. The Bombay Police has been lately very carefully revised, and nearly every item of it elaborately reviewed by the Governor in a Minute of last October, in which His Excellency fixes the cost at Rupees 26,81,672, and though some hope of further reduction is held out, nothing very definite is stated of the amount. There does not seem to the Governor General in Council to be sufficient ground for expecting that the Police of Madras will be brought down at any early date to Rupees 30,54,000, or that of the Punjab to 24 lakhs. The lowest estimate of the Punjab Government is 26 lakhs, exclusive of the Derajat Contingent. Thirty lakhs is a lower limit than the Government of the North-Western Provinces have yet admitted to be practicable, and the latest detailed estimate from the Central Provinces amounts to nearly 12 lakhs, which the Chief Commissioner has been told must be brought down to 11 lakhs. The organization of the Police in Burmah is not yet complete. It does not appear that the local Authorities in Oude have been communicated with by the Police Commission in regard to the further large reduction which the Commission suggests as practicable in that Province.

21. But the stimulus which has been given to reductions, and the special attention which has lately been directed towards Police, might possibly in course of time get the Police cost down to something not very far off the sum the Police Commission deem sufficient, provided the pressure on the local Governments and Administrations be not relaxed, and with this object in view the Commission recommend that the present central scrutiny be maintained temporarily. They remark on this point in the following terms:—"We continue more strongly

Paragraph 46. "than ever to perceive that, until the new Constabulary is fully organized, it will be necessary to continue a central examination. Without this we apprehend that the Police expenditure of India will not be actually reduced to the minimum of

"necessary requirements so soon as might be expected, for it is only by practically comparing the establishments of one Government or Province with another, which it is impossible for the local Authorities to do, that a correct appreciation of actual wants can be arrived at. Nothing is more natural than that Officers who have grown up in one Province, and have never been employed in any other, should consider their system the best if not the only feasible one. The organization of a vast Police of tolerable uniformity for the different local Governments of all India, upon a concertive system, must necessarily, for the present, progress more or less tentatively; and as it would not be possible to give our Inspectors General the benefit of moving about from Administration to Administration, comparing their own organization with that of other Governments, it seems highly desirable that some central scrutiny, which does not cramp the authority of the local Governments, should, for the present, be temporarily maintained, for probably every Presidency or Administration exhibits some points of economy which the others might, with advantage, adopt."

22. The Governor General in Council concurs in these observations. The exertions of the Police Commission have already been instrumental in reducing the Police expenditure in some Provinces, and if their recommendations be followed out, there are grounds for hope that this expenditure may be still further reduced. But if some efficient control and scrutiny be not established to continue the efforts of the Police Commission, the Police estimates so far from falling are sure not only to rise, but to get complicated, so that, in a few years, there will be as great confusion and uncertainty as before in regard to the real amount expended on Police.

23. The only question indeed to be considered is, not whether a central control is desirable or otherwise, but whether a central control can be usefully exercised without cramping the authority of the local Governments.

24. It is right that the Supreme Government should decide upon all questions of general principle, that they should have the power of preserving some uniformity of practice and of securing the reduction of the general expenditure to the lowest point consistent with efficiency; but, on the other hand, the authority and the responsibility of the local Governments should not be trenching upon, nor their legitimate functions in any manner superseded.

25. These objects, the Governor General in Council thinks, may all be attained by the appointment of an Officer as Inspector-General of Police. Such an appointment, he thinks, it is very expedient to establish, at any rate until the new system has been every where introduced, and the Constabulary Force thoroughly organized, and its strength adapted to local circumstances as tested by actual experience.

26. This will take some years to accomplish, and during that time the employment of a general Inspector will be most useful both in hastening the attainment of the object in view, and in ensuring uniformity of principle in the formation and employment of the new force, with reference to its own proper duties and to its relation towards other departments of the services, and uniformity of practice as far as local considerations will allow.

27. Much, however, will depend upon the exact position and duties assigned to the Inspector-General.

28. His Excellency in Council considers it most important that the Inspector-General's duties should be strictly confined to those of inspection and report, and that he should have no authority whatever over the head of any local Government or Administration, or over any of the Officers or men of the Constabulary Force employed under any local Government or Administration. But all sources of official information should be freely open to him.

29. As an inspecting Officer it will be his duty to go from Province to Province and submit a Report to the head of the local Administration, pointing out defects, calling attention to instances of departure from the general principles prescribed by the Supreme Government, suggesting measures of economy and improvement, and offering generally any remarks he may consider necessary. A copy of every Report of this kind should be sent for information to the Home Department of the Government of India. The head of the local Administration should be left to take such action on the Report as he may think proper.

30. Another most important function that will devolve upon the Inspector-General is that of consultative Officer to the Government of India in matters of Police.

31. No recommendation involving any departure from the recognized principles of the system, or any increase or decrease in the number of men or Officers employed in the Constabulary Force, or any increase or diminution of expense will, as a general rule, be acted on by the Government of India, until it has been referred to the Inspector-General for scrutiny and report. The annual Budgets of Police expenditure will be revised by him, and he will submit his remarks on them to the Government of India before they are finally confirmed. The Inspector-General will be required to make an annual Report of his proceedings to the Government of India in the Home Department, from which Department exclusively he will receive his instructions.

32. The local Governments and Administrations may consult the Inspector-General on any subject connected with the Constabulary, and take his opinion upon any question which they may wish to refer to the Government of India for decision.

33. The salary of the Inspector-General the Governor General in Council is pleased to fix at Rupees 2,700 a month, with a separate allowance of Rupees 300 a month to cover all travelling and other expenses of every kind, including house and Office rent. As his Office will not be one of audit or account, nor entail the necessity of voluminous records, a very moderate Establishment of Clerks will suffice; and they had better continue to be paid, as at present, by contingent bill till the number of Clerks likely to be required can be better ascertained.

34. With regard to the specific recommendations of the Police Commission, the Governor General in Council does not consider that it is possible, at all events in the first instance, to fix the general financial limit for Police in India at less than 200 lacs. This was the minimum at first supposed by the Police Commission to be necessary, and their reasons for reducing it are

not conclusive. To ensure the success of the system some liberality is required at first; when the force is thoroughly instructed in its duties some reduction may be practicable, and, with the constant aid of an inspecting Officer, will not be difficult to enforce.

35. The proposal that the salaries of all Military Officers should be charged in full to the Police Department, must be qualified by the recent Resolution laying down a contrary rule, except as regards Officers of the Staff Corps.

36. The remaining recommendations of the Commission, as summarised in the 54th paragraph of their present Report, are approved.

37. The labors of the Police Commission having closed with this Report, the Governor General in Council hereby dissolves it, and desires that the cordial acknowledgments of the Government of India be conveyed to the several Members of it for the intelligence and industry with which they have given effect to the objects of Government in their appointment.

(Signed) W. GREY,
Secy. to the Govt. of India.

(TRUE EXTRACT.)

Secy. to the Govt. of India.

Public Works Department.

Extract from a Report by Captain F. T. Haig on the Progress of the Works on the Godavery, dated 1st March 1852.

Para. 2. *First Barrier.—Permanent Works.* I find every thing in readiness here for commencing building the Anicut; 200 tons of limestone broken to the proper size for burning and a large quantity of firewood are deposited beside the kiln, which when lighted will furnish a supply of lime sufficient for about 150 bricklayers, 100 of whom are ready for work. The foundations, 300 yards in length, for the flooring of the shoot at the left end of the Anicut, are cleared and sufficient stone ready quarried and deposited along the work for this part of it, and for about 250 yards more of the Anicut. This work consequently will be commenced forthwith.

3. *First Barrier.—Tram-way Works.* The earth-work of six and a half miles is within four days of completion, and about three miles more of the heaviest part of the line, where the road has to be carried on top of the Canal Embankment, is in hand. The Bridges and Culverts in the first six and a half miles are under construction, the largest one approaching completion.

Two and half miles of sleepers laid on the formed road.

The foundations are being cleared for the Seetumpett Tunnel, two lacs of bricks have been moulded for it, and half lac burnt; 800 cubic yards of granite are quarried, and other building materials collecting on the spot.

About 2,800 work people are employed on the works, permanent and temporary, at this Barrier.

4. I should mention that several new boats are in various stages of progress at this place, and seventeen of the Tram-way Goods Waggon approaching completion.

5. *Second Barrier.—Tram-way.* The earthwork of seven miles completed, I cannot exactly ascertain what length of the road work is laid, but I think about three miles. The Sub-Engineer in charge speaks hopefully of the completion of the whole line by next freshes, but a fresh outbreak of fever during my absence caused him the loss of 400 out of 1,000 Coolies, and laid himself

up twice with many of his best men. About 700 Coolies, besides Carpenters, present

6. *Third Barrier.—Tram-way.* The earthwork of about three miles finished. Timber is being collected. About 600 Coolies on the works besides Carpenters. Boats in progress, but I have no information to what extent.

7. Mr. DeGronsilliers in charge of the work in the River bed below Baddrachellam reports little progress made as yet. The Sappers were busy hutting themselves when he wrote.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, APRIL 23, 1862.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE is required by Law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., C. 67.

THE Council met at Government House, on Wednesday, the 16th April 1862.

PRESENT :

His Excellency the Viceroy and Governor-General of India, *presiding*.
His Honor the Lieutenant-Governor of Bengal.
The Hon'ble Cecil Beadon.
Major-General the Hon'ble Sir R. Napier, K. C. B.
The Hon'ble S. Laing.
The Hon'ble H. B. Harington.
The Hon'ble H. Forbes.
The Hon'ble C. J. Erskine.
The Hon'ble W. S. Fitzwilliam.
The Hon'ble D. Cowie.
The Hon'ble Rajah Deo Narain Singh Bahadoor.

The Hon'ble MR. HARRINGTON moved that the Bill to consolidate and amend the law relating to Stamp Duties be passed.

The Motion was put and agreed to.

The Hon'ble MR. BEADON presented the Report of the Select Committee on the Bill to repeal in part Act II of 1835.

The Hon'ble MR. HARRINGTON presented the Report of the Select Committee on the Bill to provide for a new Silver and a new Copper Coinage.

Also the Report of the Select Committee on the Bill to repeal certain Regulations and Acts relating to Criminal Law and Procedure.

The Hon'ble MR. LAING introduced the Bill to amend Act XIV of 1859 (to provide for the limitation of suits,) and moved that it be referred to a Select Committee with instructions to report in a week.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON postponed the introduction of the Bill to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature. He stated that he regretted that the Bill was still in the Printer's hands.

The Hon'ble MR. LAING moved for leave to bring in a Bill to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on Goods imported or exported by Sea.) He said:—

In bringing forward the Budget of the Government of India for 1862-63, the first point is to state the result of that of 1861-62.

The circumstances of the last Budget were remarkable.

A chronic deficit, continued with scarcely an intermission for twenty years, had added £50,000,000 to the national debt of India. That deficit had been increased by the effects of the Mutiny, until, in the three years from 1857 to 1860, it reached the enormous average of £12,000,000 a year, and all the efforts of the Government, aided by the imposition of new Taxes which convulsed Indian society had still left us in 1860-61 with an apparently hopeless deficit estimated at £6,000,000.

This state of things had caused a general and wide-spread alarm, and so affected credit that a Loan was well nigh impossible, while the steady decline of the Cash Balances seemed to be bringing us rapidly to the point where, without a Loan, the expenses of the State could no longer be met.

Under these circumstances, the Government of India applied itself vigorously to the further reduction of Expenditure,—so vigorously that, as I shall presently show, out of an Expenditure of £29,000,000, open to revision, a saving of £5,000,000 was effected in a single year. Then, as often happens when a patient suffering from a lingering malady resolutely breaks of his old habits, Nature comes to the aid with its restorative powers, and, in a wonderfully short time, he passes from prostration to health. So, in our case, the Famine was mercifully arrested; the growing prosperity of the country gave buoyancy to the Revenue, the produce of the Stamps surpassed expectation, and the aspect of affairs changed so suddenly that, after finding myself in January struggling with an apparently hopeless deficit, I was able, in April, to my own great surprise, and I believe that of every one else, to produce a Budget in equilibrium.

If the feeling here was one of astonishment, in England it amounted almost to incredulity.

Indian Estimates had been for years proverbially fallacious, and when I went home in June, the first thing every one said to me was, "Surely, this is too good to be true." Even high Official Authorities thought that I had been too sanguine, and estimated my deficiency at upwards of £1,000,000.

My reply was that time would show; but knowing how carefully the Estimates had been taken on the safe side, I felt confident that, provided the Military reductions which had been ordered were carried out, the result would confirm the Budget.

It has more than confirmed it, and if things had remained as they were in April, there would have been a large surplus.

As it is, although we have spent £1,458,140 more than was contemplated in April, on Public Works and Opium Advances, and have given up the License Tax, we have no deficit.

This result is so vitally important that I am anxious you should understand the process by which the figures are arrived at, and judge for yourselves how far they can be relied upon.

We are now in April, the last month of the Financial year, and we have Returns of the actual Receipts and Expenditure nearly perfect, in all cases, for nine, and in most for ten or even eleven months.

I will not say that these Returns are absolutely perfect, for our Financial Machinery is new, and cannot make men Accountants, or make them understand novel Forms, in a day. Reforms are being introduced by which we hope to make the machinery of Financial Administration as perfect in India as it is in England, but in the mean time it is greatly improved, and with Returns of all the more important actual results for ten months of the year carefully checked, the margin of possible error in our revised Estimates must be very narrow.

Moreover, there is one test which may be applied with unerring accuracy, in ascertaining the general result of our Financial situation, *viz.*, that of the Cash Balances.

If a man makes all his receipts and payments through his Banker, and contracts no debts or obligations, the Balance in his Bank Book at the end of the year *must* show whether he has or has not lived within his Income.

So, in our case, we have incurred no fresh debt during the present year, our outstanding liabilities have diminished rather than increased, and therefore the state of our Cash Balances affords an answer of mathematical certainty to the question whether we have or have not realized an equilibrium.

But, as in taking the Sun's altitude to ascertain a ship's place on the waste of waters, certain corrections are necessary, so, in finding the Financial latitude of the ship of the State by the Cash Balances, we must be careful to distinguish between what is real and what is only apparent.

I fear these details are wearisome, but the importance of firmly establishing our actual Financial position is so vital, that I must ask your forbearance.

The apparent aggregate Cash Balance in the different Treasuries of India on the 30th April 1861 was £14,608,121.

On the 31st March 1862 it was £17,690,000, and I will assume it to continue at the same amount up to the close of the Financial year on the 30th April, though it showed a large increase in April last year.

The apparent increase of Balance during the year is therefore £3,082,000.

But, in the first place, we ought to deduct from the Cash Balance of last year a certain amount, not properly belonging to it, consisting of Bullion deposited at the Mint for the purpose of coinage. It seems that at Bombay a practice has grown up of leaving large sums of Bullion for a considerable time at the Mint, and using the Certificates as a sort of large Bank Notes. The amount of such outstanding Certificates, on the 30th April 1861, was £930,000, and in the Balance of the 31st March 1862 there is no such amount, the operation of the new Currency Act having led to a discontinuance of the practice.

This makes the increase of true Cash Balance during the year equal to £4,012,000. But from this must be deducted what we owe to England on the balance of transactions of the year.

Our Revenue is all received in India, but of our Expenditure nearly one-fourth, or about £9,000,000, takes place in England.

This is met to the extent of about £6,000,000 by Expenditure on Railways, the Capital for which is raised in England and retained there, and to a smaller extent by other payments made by India on account of the Imperial Government.

The Balance, which, according to the most careful Estimate I can make for the current year, is £3,000,000, as due to England, and ought to be remitted, or set aside for remittance.

In addition to this, a remittance of £1,000,000 in Bullion was received early in the Financial year from England, under the apprehension that the Famine might have involved us in serious difficulties. Of this £700,000 only has been returned up to the present time, so that in the entire transactions of the year we owe England £3,300,000.

This reduces the true increase of Cash Balance on the 31st March 1862, over the 30th April 1861, to £712,000. But I am aware of no other corrections, and am totally unable to assign any reason, other than that of *bond fide* excess of Income over Expenditure, why the Cash Balance should show any increase. This indicates a result better by £570,000 than is shown by taking the aggregate of the separate Estimates of Revenue

and Expenditure revised with the experience of ten months' returns of actual results.

In using the figures, therefore, of this revised Estimate, I think you will feel that I am very near the truth, and, if any thing, rather within it.

Now what results do these figures show?

First, as regards Expenditure, which is the keystone of our Financial situation, I invite your attention to the salient fact that out of a total of £29,000,000 of Expenditure which was open to revision, we have, in one year, effected an actual saving of upwards of £5,000,000.

The Interest of Debt, the Home Expenditure, payments under Treaties, and the cost and charges of collecting the Revenue, are not susceptible of reduction. On the contrary, the latter charges tend necessarily to increase with the growing prosperity of the country and the increase of Revenue.

Deducting these, the aggregate of Military, Naval, and Civil Expenditure of every description was £29,365,066 in 1860-61, and £24,293,787 in 1861-62, the difference being £5,071,279.

And out of this we shall have spent fully £750,000 more on useful Public Works in 1861-62, than in the preceding year.

The larger part of this great saving is in Military Expenditure, which has been reduced from

£20,909,307 in 1859-60;

£15,838,980 in 1860-61;

to £12,800,000 in 1861-62.

This is the fruit of the measures by which the Native Armed Force, including Military Police, has been reduced in two years from 350,000 to less than 130,000 men, and the European Army, in round numbers, from 90,000 to 70,000. I cannot refrain, however, from stating publicly how much the Government of India has been indebted to Colonel Balfour, and his colleagues of the Military Finance Department, for the satisfactory result we have been enabled to realize.

I have pleasure also in stating my conviction that this large saving, and the further saving which I shall presently show for the ensuing year, have been attained without any sacrifice of efficiency or of the comfort of the Soldier. On the contrary, I believe, that what with the improvements of Modern Science in Armaments and Sanitary arrangements; the increased facilities for moving Troops and Supplies by Roads, Railways, and Steamers; the concentration and secure hold of all Fortresses, Arsenal, and Artillery, and the weeding out of elements of weakness and danger in the Native Army: at no moment of our previous history did our Military power in India ever stand on such a sound and secure basis as it does at the present day.

The other reductions in the current year have been £426,000 in the Navy and Marine, and about £1,500,000 in the various branches of Civil Expenditure chiefly under the head of Miscellaneous and Contingent Expenses.

If we compare the actual Expenditure of 1861-62, not with the results of 1860-61, but with the Budget Estimate of last April, there is an increase of 1,744,379, of which £1,458,140 is accounted for under the two heads of Opium Advances and Public Works.

We shall pay £714,000 more for Opium Advances than was estimated, owing to the advance of price to the Cultivator and large increase of Cultivation.

As regards Public Works, it was intended that £500,000 should be transferred to Local Budgets, and provided for by Local Taxation. This

intention has not been carried out, for a very obvious reason, *viz.*, that new constitutions having been given to the three Presidencies, it would have been manifestly improper to anticipate the action of the local Legislative Councils, in a matter which is so peculiarly their province.

I am as strongly as ever in favor of the principle of local Taxation for local objects. In fact, if this Great Empire is ever to have the Roads, the Schools, the local Police, and other instruments of Civilization, which a flourishing country ought to possess, it is simply impossible that the Imperial Government can find either the money or the management. The mere repair of the Roads, where anything like a sufficiency of good Roads has been made, is a matter altogether beyond the reach of any central *bureau*.

It is of the first importance to break through the habit of keeping everything in dependance on Calcutta, and to teach people not to look to the Government for things which they can do far better themselves.

It is, however, in entire accordance with this policy, not to force local Taxation upon them by an Imperial Fiat, but to leave each Government, with the aid of its own Legislative Council and of its own Officers, to work out the problem in its own way, subject only to an Imperial control.

In the mean time we give as much we can afford towards Public Works, so as to make whatever may be raised from local sources a clear addition.

In the present year we have not only taken upon ourselves the £500,000 which was to have been provided from local Taxes, but we have further assigned another £500,000, of which half will probably be spent in the course of the year, *viz.*, £380,000 on account of the one per cent. Income Tax, and £120,000 as a special grant for Cotton Roads.

Apart from these two unforeseen causes of Expenditure, *viz.*, Opium and Public Works, the net increase of actual Expenditure of 1861-62 over the Budget Estimate will not exceed £256,130, a result which, in a total Indian Expenditure of £36,463,000, will not be considered as inaccurate for a first attempt at a Budget.

The Revenue, on the other hand, shows an increase of £1,616,492 on their Budget Estimate.

Of this £870,000 arises from Land, including Sayer and Abkarry; £340,000 from Stamps; and £370,000 from Customs; arising in each case from the Estimates in April having been taken with too wide an allowance on the safe side.

Income Tax has yielded almost exactly the estimated amount, or £1,942,990, instead £1,943,091.

Salt shows a decrease, which can, however, be satisfactorily shown not to have resulted from any falling-off of consumption, but from a large decrease in the stock of duty paid Salt.

All the other branches of Revenue show continued buoyancy.

On the whole, therefore, the result is, that although we have remitted the License Tax and spent £1,458,000 more than we expected on Opium and Public Works, we arrive at April 1862 with as nearly as possible the same result as we promised in April 1861, *viz.*, with a substantial equilibrium, or, as the Cash Balances indicate, with a surplus of £700,000.

Now for the year 1862-63. As the simplest plan, I will begin by taking the Budget as it would stand, with no changes of Taxation, and

no special additions to last year's grants for Public Works and Education.

The Revenue of 1861-62 is £42,911,090,—that of 1862-63 is estimated at £43,796,200, showing an increase of £885,110.

The most important point in this Estimate is to know how Opium has been taken.

The latest price was 1,471 Rupees per chest. I have assumed that, with the increased supply coming forward after 1st January next, prices may gradually fall to 1,000 Rupees a chest, and that, taking the year through from 1st May 1862 to 1st May 1863, we may realize, on the average, half way between that limit and the present price, or 1,237 Rupees a chest; but, to keep on the safe side, I have taken it at 1,200 Rupees.

I believe this to be a fair and moderate Estimate, especially as the price is no longer a speculative one, but is apparently based on the *bond fide* demand of the China Market, and has been remarkably steady for some months.

The principal heads of increase in Revenue are,—Land £400,000; Stamps £300,000; and Public Works £200,000: the two latter not so much from assumed increase of receipts in 1862-63, as from finding on closer investigation that the actual receipts of 1861-62 had been greatly under-estimated. Of the increase in Land Revenue, £110,000 is a mere transfer from another head, and the remainder is mainly owing to the cessation of the Famine in the North-West and Punjab.

The other branches of Revenue generally show buoyancy; but, wishing to keep on the safe side, I have, generally speaking, taken them at the figures indicated by the actual results of 1861-62. The general result is that the Revenue of 1862-63 would be better than that of 1861-62 by £885,110, supposing no changes to be made in existing Taxation.

The total Indian Expenditure of 1862-63 is £35,905,521, as against £36,463,309 in 1861-62, or less by £557,788, assuming for the moment no extra grants for Public Works and Education beyond those of this year.

This Expenditure may be readily analysed into two parts, as we did in comparing 1861-62 with 1860-61; the first consisting of charges beyond our control, as Interest on Debt, Home Charges, and cost of Collection; the second of charges open to revision, like those for the Army, Navy, Police, Law and Justice, and Civil Administration.

The former class of charges amounted to

£11,043,173 in 1860-61;

£12,169,522 in 1861-62;

And they will be £12,350,500 in 1862-63.

The main causes of increase in 1862-63 are, the extension of Opium Cultivation; of Revenue Surveys; of Post Office and Electric Telegraph charges, owing to more work and better administration; of Mint charges, owing to Copper Coinage; and of Stamps, owing to increased Revenue.

The second class of charges open to revision amounted to £29,365,066 in 1860-61; £24,293,787 in 1861-62, and £23,454,087 in 1862-63; or £839,700 better in 1862-63 than in 1861-62, which was itself £5,071,279 better than 1860-61.

The greater part of this improvement is owing to our Military Expenditure, which again shows a reduction.

The cost of the Army defrayed in India stands as follows for the last four years:—

£20,909,307 in 1859-60;

£15,838,980 in 1860-61;

£12,800,000 in 1861-62;

£12,200,000 in 1862-63.

The saving of £600,000 next year, as compared with 1861-62, is due partly to further reductions of the Native Force, and partly to the strength of the European Army having come down more nearly to the established strength.

Since the commencement of the present year the Government has ordered, in addition to the large reductions of last year, the reduction of eight Madras Native Regiments, eight Corps of Bengal Military Police, and some other reductions which will have the effect of bringing the total Native Armed Force of every description down to about 125,000.

A still larger saving results from the absorption of European Supernumeraries.

During the year 1861 we have had, on the average, fully 4,000 European Soldiers in India above our established strength, who cannot cost, including every thing, less than £45 per head. We have had also to provide in 1861-62 for a Home Military charge almost identical with that of 1860-61.

A reduction is at length effected in this charge, and I am too happy to receive it to scrutinize closely whether it might have been made earlier.

I certainly thought that although it would have been unreasonable to expect England to take back Regiments without notice, it was not too much to hope that when the established strength of Europeans for India had been determined upon at home within a very narrow margin of its present amount, as long ago as the autumn of 1860, steps might have been at once taken to stop recruiting and bring the *depôts* in England down from the excessive strength at which they had been kept for English not Indian objects, so that the Finances of India, then in a very critical state, might have received more effectual aid at an earlier period.

However, "all's well that ends well." We have surmounted our crisis and at length got the European Force nearly down to its established strength, and have assurances from home that recruiting is suspended for all Regiments still in excess; I have no wish therefore to prolong controversy, and although perfectly ready to prove and justify every word I have said on the subject, I am ready, speaking for Indian Finance, to let "bye-gones be bye-gones."

At the same time I am not sorry that public opinion in England has been directed to the subject, and that the Secretary of State can now reckon, as I believe he can, on the support of influential interests, in resisting any attempts to revive the practice, so pleasing to an English Chancellor of the Exchequer, and so displeasing to an Indian one, of keeping 10,000 or 15,000 additional Soldiers in England at the charge of India.

The expense of the Navy and Marine is brought down to £472,000, or £150,000 lower than it was last year, and £576,224 lower than it stood at in 1860-61.

Other charges nearly balance each other. We save £135,000 in Police, and spend £110,000 more

in the extension of Law Courts and the administration of justice.

Miscellaneous and Contingent Expenses are diminished, while Salaries and Superannuations are slightly increased, the cause in each case being mainly a more accurate classification.

The general result is that we are better, in our voluntary Expenditure, by £839,700, and worse in our involuntary Expenditure, by £281,912, making us better in our total Indian Expenditure by £557,788.

On the balance of Home Charges and Receipts, as shown by the Estimate sent by the Secretary of State, a copy of which I lay on the table, we have £43,774 less to provide than was estimated for in 1861-62.

But, on the other hand, we have £200,000 more to provide for the excess of Railway guaranteed interest over net traffic receipts, a result which is not surprising with such a great extent of unfinished line in course of construction.

This concludes the comparison of 1862-63 with 1861-62.

We are, in all, £1,286,672 better than in 1861-62, and as the revised accounts of that year showed a surplus of £142,021, we have a surplus in 1862-63 of £1,428,693, irrespective of the changes now to be proposed.

In the first place, we propose to give £146,453 more than will be spent this year, to Education, Science, and Art, bringing the grant for these objects up to £500,000.

This amount will not appear inconsiderable when it is recollected that it is more than England gave for Education ten years ago, and is even now in a larger proportion to our total Expenditure than the present English grant is to that of England. At the same time, it is a small sum compared with the magnitude of the field, which we wish to reclaim from ignorance, and I am persuaded that no Member of this Council will grudge the money for such an object. I will not touch on the mode of applying this increased grant, for any attempt to do so would lead me too far from the proper object of what is merely a Financial Statement.

As regards Public Works we propose to provide as follows:—This year, as I have shown, we have provided for £1,000,000 more than was estimated for in April, and have given from Imperial Revenue, 1st, an original grant of £3,680,000; 2ndly, an extra grant of £120,000; and 3rdly, £380,000 on account of the one per cent. Income Tax.

The latter goes to the local Governments in aid of their local Funds, and is spent by them, subject only to our general control. They have not spent £300,000 of this money, owing to the late period at which the allotment was made, and, strictly speaking, we might postpone a second year's allotment until twelve months after the first one, and thus throw the bulk of it into 1863-64.

But we think it better to credit the local Governments with the £300,000 standing over from 1861-62 out of the surplus balance of that year, and credit them at once with the further £380,000 due for 1862-63. This will place the Imperial Government in advance, instead of in arrear to the local Governments under the Income Tax Act, and

give those Governments an opportunity of commencing as much useful work as they can profitably undertake by the next cold season. It will give them, with their own local Funds proper, a very large sum of upwards of £1,000,000, available for 1862-63, irrespective of Imperial Assignments; but we trust to them not to hurry forward work so as to cause useless expense, especially as any portion of this local money remaining unspent at the end of the year will be carried forward as a Balance to the credit of their Local Funds, and will not affect their next year's assignment.

For the Imperial Assignment which is spent under the direct control of our Public Works Department, we propose to give £200,000 beyond last year's assignment of £3,680,000.

We shall thus give in all £4,260,000 for Public Works from Imperial Revenue, and shall provide for an Expenditure from all sources, Imperial and Local, of over £5,000,000 in the year, of which not above £500,000 will be for Military works.

This absorbs another £380,000 of our surplus, and, with the increased grant for Education, leaves a surplus of £903,880.

The question how to apply this surplus is one for the gravest consideration.

At all hazards we must keep clear of a recurrence of financial embarrassments; on the other hand, investing, as we do so largely in Public Works, it is not politic to keep up objectionable Taxes for the sake of retaining a further money surplus, which would only invite to extravagance.

The question is, can we, or can we not, safely apply our present surplus in relief of Taxation?

To answer this it is absolutely necessary to look beyond the present year, and take a general view of Indian Finance.

In any estimate of the Financial prospects of India, Opium necessarily demands our first consideration. We are deriving a net Income of £4,000,000 a year from this source, and if, as is sometimes asserted, this Income is altogether precarious, our position is still one of great hazard.

I have thought it right, therefore, to take every means in my power of thoroughly satisfying myself on this head, before I ventured to propose any reductions of existing Revenue.

The result is, that I can see no reason why the Revenue derived by India from Opium should be considered more precarious than that derived by England from Gin or Tobacco.

I believe the cry of the precariousness of the Opium Revenue has originated very much from the strong aversion felt to it in certain quarters on moral grounds.

This is not the place to go into any lengthened argument as to the moral bearings of the question. I have heard the most contradictory opinions advanced, in perfect good faith, by respectable men who had been in China, some denouncing Opium as a deliberate poisoning of the Chinese for the sake of filthy lucre, others contending that it had produced a most beneficial effect by substituting a comparatively tranquil stimulus for the wilder excitement of intoxicating drinks, which led to bloodshed and crimes of violence.

My own belief is that the truth lies between the two extremes, and that Opium is neither very much better, nor very much worse, than Gin.

This much seems certain in speculating on the probable continuance of a demand for Opium in China: Every civilized or semi-civilized race of mankind seems to affect some peculiar form of nervous stimulant, and as the natives of Northern Europe take to Alcohol, so the Chinese take to Opium. Possibly, in each case, the craving is for something to supply an innate want. The Englishman, the Dane, the German, and the Russian resort to that, the specific effect of which is to raise the spirits, and produce temporary exhilaration.

The Chinese, whose greatest deficiency, as shown by the whole history, religion, and literature of the race, is in the imaginative faculties, resorts to that which stimulates the imagination and makes his sluggish brain see visions and dream dreams.

Be this as it may, the fact is certain, that under all circumstances and in all climates, as the Englishman is a drinker of Beer, so is the Chinaman a smoker of Opium.

We have, therefore, at the bottom of our Opium Revenue, one of those great natural instincts of a large population upon which English Chancellors of the Exchequer confidently rely for half their Revenue.

It is, of course, theoretically possible, in the case of Gin, Whiskey, Rum, and Tobacco, that the exhortations of the Temperance advocates in the former case, and of the Ladies in the latter, might, at any moment, so far prevail, as to induce the population generally to abstain from habits which are in many cases pernicious, and in many more wasteful and disagreeable.

Should they so prevail, the Finances of England, and, indeed, of almost every country of the civilized world, would collapse far more suddenly and hopelessly than ours would in India by the failure of Opium.

But, as I have said, an English Chancellor of the Exchequer goes on with equanimity, relying on a taxation of 400 or 500 per cent. *ad valorem* on Spirits and Tobacco for £20,000,000 of his Revenue, and while this is the case, I can see nothing in any general considerations as to Opium, to prevent us from doing the same.

The question is altogether a specific one of selling price and cost of production. Is there anything in the actual condition of our Opium Revenue to render precarious the continuance of that which has gone on steadily growing for the last ten or fifteen years?

With the short supply and excessive prices of the last two years, no doubt this was the case.

We were not in the least degree weaning the Chinese from the use of Opium, but we were stimulating the production of a native article, which, although inferior in quality, was fast entering into competition with us.

But the question is not one of maintaining a price of 2,000 or even 1,500 Rupees a chest for Indian Opium.

Measures have already been taken which will increase the average production of Bengal Opium to about 50,000 chests a year, while that of Malwa exceeds 40,000, and the question is, at what price is China likely to take this quantity off our hands?

On referring to the Returns of the last ten years, I find the following results as to the supply of Indian Opium exported to China each year, the

average price, and the approximate amount, which China has paid to India each year for Opium.

YEAR.	No. OF CHESTS.			Average price of Calcutta Sales.	Approximate sum paid for Opium by China.
	Bengal.	Malwa.	Total.		
				Rs.	£.
1852-53	35,521	27,111	62,632	1,104	6,800,000
1853-54	42,403	28,473	70,876	887	6,200,000
1854-55	40,970	21,672	62,642	711	5,250,000
1855-56	40,399	25,699	66,098	834	5,223,000
1856-57	42,272	29,589	71,861	891	6,300,000
1857-58	40,128	39,797	79,925	1,285	10,240,000
1858-59	30,871	42,000	72,871	1,487	10,800,000
1859-60	25,253	44,002	69,255	1,675	11,500,000
1860-61	21,263	40,703	61,966	1,921	11,750,000
1861-62	24,063	36,000	60,063	1,600	11,200,000
Average of first five years, 1852-57	...	...	71,083	885	6,120,000
Average of second five years, 1857-62	...	...	70,600	1,593	11,000,000

This Table shows that notwithstanding great fluctuations of price and of supply from year to year, the Opium trade with China is amenable to certain general laws.

There has been a progressively increasing demand, which being met by a stationary supply of about 70,000 chests a year, has, in ten years, nearly doubled the price, and called into existence a supplemental native supply, estimated by those acquainted with the trade at from 20,000 to 30,000 chests, selling at perhaps two-thirds of the price of Indian Opium.

There is conclusive evidence, therefore, that as matters stand, China requires every year a supply of 100,000 chests of Opium, and is prepared to spend from £12,000,000 to £15,000,000 on the article.

When I say China, I mean that part of the vast Empire with which we have commercial relations, for of the interior we know very little. It is probably supplied largely by native Opium, as the late Expedition saw an extensive Poppy cultivation above Hong-Kow.

Now, to maintain our existing Revenue, all we require is not to maintain existing prices, but that China shall, one year with another, take from us either 80,000 chests at 1,000 Rupees a chest, or 100,000 chests at 800 Rupees a chest. We can produce Opium in Bengal, even with the present high price to the Cultivator, at 400 Rupees a chest, and experience has proved that with a Pass duty of 400 Rupees a chest, Malwa Opium admits of rapid extension.

In fact, the cultivation of Opium is so profitable to the Ryot, and so popular, that we can get almost any quantity we like at those prices, specially in our own territories, where the profit to the Cultivator is not curtailed by excessive land assessments, transit duties, profits to middlemen, and usurious interest on advances.

This year our net Revenue from Opium is at a low point, for we are paying a high price for double the production which we are bringing into the market.

Our gross receipts are about £6,000,000, but we are paying, not £1,000,000, which would suffice for the quantity we have to sell this year, but £2,000,000, for the crop which will only come into the market next year.

The conclusion, therefore, is irresistible, that there is no risk of our actual Opium Revenue diminishing, unless the demand in China should so far fall off as to be unable to spend £8,000,000 a year on Indian Opium, while this year, and for the average of the last five years, they have been spending £11,000,000.

Should they continue to spend £11,000,000, our net Revenue from Opium must infallibly improve, and if, as some think, Indian Opium, if it could be sold at about 450 Dollars a chest in China, would almost supersede the native article, there is really no limit to the progressive increase of Revenue from this source, I think myself, viewing the matter as dispassionately as I can, that the probabilities are rather in favor of an increase than a decrease of Opium Revenue for the next few years, but I am satisfied if I have established that the existing Revenue is not more precarious than any other Revenue depending on a widely diffused artificial taste among a vast population.

This being so, I proceed to examine what are the prospects of the other great branches of Indian Revenue and here the result is most satisfactory.

The total Revenue of India, ten years ago, was £29,210,000—it is now £43,750,000.

The average Revenue of the three years before the Mutiny, or 1854-55 to 1856-57, was £31,980,000,—that of the three years, 1860-61 to 1862-63, is £43,203,000.

We have therefore an increase of £14,500,000 a year in ten years, and of £11,000,000 a year in five years.

Of this increase not quite £1,500,000 is due to Opium, and about £5,000,000 to new Taxes, as the Income Tax and enhanced Duties on Salt, Stamps, and Customs. Another £1,000,000 may be due to acquisitions of territory.

There remains, therefore, an increase of £7,000,000 in ten years, or of £4,500,000 in five years, which is due solely to the elasticity of existing Revenue:—Land, for instance, including Sayer and Abkarry, and Salt, irrespective of enhanced Duty, have each risen upwards of £2,000,000 in the last five or six years.

It is an incontrovertible fact, therefore, that the progressive increase of ordinary Indian Revenue has averaged £700,000 a year each year for the last ten years, and that the tendency of this rate is to increase rather than diminish. Nor can it be doubted that if, during this period, £5,000,000 a year had not been added by new Taxation, the increase of the old Taxes must have been somewhat greater.

I confess that I was hardly prepared myself for this result.

I came out here under the impression of the gloomy and almost despairing views of Indian Finance which were universally prevalent a year ago, and it is only by degrees, and is the result of close enquiry, that the conviction has forced itself on my mind, that the Revenue of India is really buoyant and elastic in an extraordinary degree.

I know of no other country of which it can be said that her ordinary Revenue is increasing by £750,000 a year, while her Expenditure has in one year been reduced by £1,000,000; and that she is maintaining an equilibrium while expending out of Revenue upwards of £4,000,000 a year on Public Works, and another £1,000,000 for Interest on unfinished Railways.

Nor can I see any reason, looking to the future, why, if by the blessing of Providence, peace be

maintained, this prosperity should not go on increasing. On the contrary, we are apparently commencing a period when, by the opening of communications, the improvement of Agriculture, the extension of Commerce, and the tranquillity resulting from a strong Government directing all its energies to peaceful pursuits, India will enter on a career of material prosperity hitherto unexampled.

Without speculating, however, on any such future advance, it is enough to say that, under existing circumstances, the Government feel justified in dealing with any surplus shown by the Estimates, as a *bond fide* surplus available for improvements or remissions; and that they do not think it would be good policy to maintain in addition to the large Expenditure on Public Works, which is really a sinking fund admirably invested, a further Cash Surplus, against remote contingencies, which would only be a temptation, both here and at home, to relapse into extravagance.

There is one objection, however, to any reduction of existing Taxes, which I am anxious to meet in order to show that the Government is not acting without a full consideration of all circumstances.

It is this, that a war or some unforeseen event, may suddenly cause increased Expenditure, and that it is imprudent to part with any established Tax, which, in such a case, might be needed.

I quite agree that it is wrong for a Government to speculate on Financial prosperity, and to leave itself bare of resources in case of difficulty.

But what are our Reserves, and how should we be prepared to face a crisis if it arose?

In the first place, we have got, and, if prudent, shall always keep, a very large Cash Balance beyond our immediate wants.

Under the old system a Cash Balance of £10,000,000 has sufficed, and with Railways, an improved Currency, and arrangements with Banks, we could carry on the ordinary business of the Government with perfect ease, with a Balance of £7,000,000 or £8,000,000.

Now we have actually got over £17,000,000, and, after allowing for all liabilities to the Home Government or otherwise, fully £14,000,000 of this is our own undoubted property. We could, therefore, in case of need, get over two or three little wars, or the first year of a great war, without either Loans or new Taxes; and I earnestly trust that no Government of India will ever leave itself without this, which is the first and best of all Reserves, an available £3,000,000 or £4,000,000 in hard cash, on which it can lay its hands at any moment.

Beyond this the credit of a Government is its Reserve, and if, by two or three years of tranquillity, we raise our Funds to a comparatively high level, as we infallibly shall do, our money power in case of an emergency is proportionately increased.

And if driven to resort to increased Taxation, it would be easy, with the experience of the Income Tax, to frame a measure, partly Poll Tax and partly License Tax, to produce £1,500,000 or £2,000,000 a year. The Duty on Salt could also be raised, and, in case of need, the Customs Duties again increased, so that probably £3,000,000 or £4,000,000 a year could, at any moment, be raised by new Taxation, which would be submitted to readily, as the country had learned from experience to trust the assurances of Government

that war-taxes would be repealed with the return of peace.

Moreover, at least £2,000,000 a year of our Expenditure on Public Works is optional, and could be suspended in an emergency.

I trust we may never be driven to such a measure, but the Reserve is not the less there if needed, and I know of no other State, not even England, which possesses such a Reserve to the same extent.

I hope, therefore, I have satisfied the Council that the Government has not been unmindful of the maxim, "*si vis pacem para bellum*," and that whatever reductions we propose may be accepted with a safe conscience.

I have now established two points,—

First,—That we have a surplus for the ensuing year of £903,814, after allowing for additional grants for Public Works and Education.

Secondly,—That there is nothing in the general circumstances of Indian Finance which should make us hesitate to use this surplus for purposes of remission.

I have dwelt upon the second point at a length, which must, I fear, have wearied the Council, but many watch these statements with interest, and it is important, both for myself personally, as I may not have another opportunity of expressing my general views respecting Indian Finance, and, what is of far more consequence, it is important for the credit of the Government, to show that in proposing to remit Taxes, in little more than twelve months after we were supposed to be in a state of hopeless insolvency, we are not acting on a spasmodic impulse, but on a comprehensive and deliberate review of the whole circumstances of our position.

I proceed to state, what is of more immediate interest, how the Government propose to deal with this surplus of £900,000.

Three Taxes were proposed as special measures to meet the late Financial crisis; the Income Tax, the License Tax, and the enhanced Customs Duties on manufactured Goods.

Of these the two former pressed directly on the native population and European residents of India, while the latter pressed mainly on English interests, and on the operations of Commerce.

The License Tax, which would have affected 5,000,000 of Native Traders, Artizans, and Mechanics, representing, with their families, a population of not less than 20,000,000, has been arrested after it had become law.

Even if the produce of the two remaining Imposts had been the same, so that it had been equally easy to repeal the Income Tax or the enhanced Import Duties on Manufactures, the claim of Commerce to the next share of remission might have been urged with some plausibility.

But, in fact, there is no such choice, for one is possible and the other impossible. The Income Tax produces £1,800,000, while the enhanced Duty on Piece Goods and Yarns produces less than £500,000. At the rate of importation for the last nine months, the difference between a 10 per cent. and a 5 per cent. Duty on Piece Goods for all India is not quite £450,000 a year.

This being the case, the time has evidently arrived when the extra Duty imposed to meet an emergency should be remitted, unless we are prepared to retain it as part of our regular Financial system.

Some think this ought to be done, and no less an authority than His Honor the Lieutenant-Governor of Bengal has recorded an opinion that a 10 per cent. Duty on imported Manufactures is "one of the most legitimate sources of Revenue we have."

The Government, however, are of a different opinion for two very plain and obvious reasons.

Firstly, the duty applies almost exclusively to British Manufactures. Now, as long as England and India remain parts of our great Empire, it is impossible to apply precisely the same rules as if they were separate and independent countries. I have opposed, as stoutly as any one, any attempt to ease English Finance unduly at the expense of India; but I cannot deny that England, having founded the Indian Empire, and being ready to sustain it, and having given up all pretensions to exact a tribute, as Holland does from Java, or Spain from Cuba, and all claim on a monopoly of the Indian Market and carrying trade may, with some reason, ask India so to levy the necessary Revenue as not to interfere injuriously with trade between the two countries.

In fact, so completely has England given up those claims which other countries have enforced on their dependencies, that speculative reasoners have even argued that the parent State would be better without its Foreign and Colonial Empire.

That is an opinion which no practical Statesman will for a moment entertain; but it cannot be denied that, apart from moral and political considerations, the extension of Commerce is the most direct and palpable advantage derived by England from the possession of India.

A heavy import duty, therefore, on trade between England and India, comes very near in principle to a transit duty between different parts of the same Empire, and what is more important than any theory, it is a Tax which, in practice, is not likely to be permanently maintained.

To those who argue this point on abstract grounds, and overlook the practical considerations arising from our actual position with regard to England, I would simply put two questions:—Do you believe that if Ireland found it more convenient to tax Manchester Goods than to levy a poor rate, she would be allowed to do so? or do you believe that if it were found that 25 per cent. would give India a better Revenue than 10 per cent., we could raise the Duty to that amount with the slightest chance of retaining it?

But, secondly, there is another argument, even more conclusive, against the permanent retention of a 10 per cent. Duty.

Either the Clothing of the people is a proper subject for Taxation, or it is not. If it be so, on what possible principle can we impose a considerable Duty on Clothing which comes from abroad, and levy no Duty at all on Clothing produced at home?

It is the old question of the Corn Laws over again.

Free trade does not mean that there shall be no Taxes, but that Taxes shall be levied solely with a view to Revenue, and not partly for Revenue and partly for protection.

That every Customs Duty on an imported article should have a corresponding Excise Duty on similar articles produced at home, has therefore become an axiom, and it only admits of one exception, where the amount of Import Duty is so moderate that it does not seriously affect trade, while it

makes it obviously inexpedient to establish an Excise Machinery for the sake of levying a trifling Duty.

This is the case with regard to Corn in England, where a Duty of 1s. a quarter, equal to 5 per cent. on the cheaper sorts of Foreign Grain, is retained, and it is precisely our case with regard to Piece Goods.

We cannot dispense with Customs Duties on our Imports generally, and while this is the case, no reasonable man can object to our retaining an old accustomed Duty of 5 per cent. on manufactured Goods; but when this is raised to 10 per cent., which, in effect, may often amount to 15 or 20 per cent. on the cost price of the article at home, no one who is not prepared to abjure the principles of free trade can deny that this is a rate which, if it is to be maintained, requires us at once to impose a countervailing Excise Duty on every loom in India.

The Government do not think that this would be desirable.

We do not wish to discourage Manufactures in India. On the contrary, I believe, there are many Manufactures in which India is calculated to excel.

With cheap raw material, cheap labor, and many classes of the native population, patient, ingenious, and endowed with a fine touch and delicate organization, I see no reason why the interchange between India and Europe should be confined to Agricultural produce against Manufactures, and why, in course of time, Manufactures of certain descriptions, where India has a natural advantage, may not enter largely into her staple Exports.

But because I desire to see this, I am the more anxious not to bestow on Indian Manufactures the fatal boon of a temporary and precarious protection.

Whatever step they make forward in fair competition with Manchester will be a solid and substantial advance, but they will never thrive while the progress of one year creates the panic of the next, by changes, or rumours of changes, in a protective Duty of so high an amount as necessarily to form a vital element in all their calculations.

I may add this, that although the benefit to India, generally, from a reduction of this Import Duty, is not so palpable and immediate as from the remission of a direct Tax, it is not the less real.

There can be no question that the population of India are, on the whole, insufficiently clothed, and that whatever may be the case under the temporary conditions of an over-stocked market, an extra Duty of 5 per cent. on imported Cotton Clothing does, in the long run, raise the price of all Cotton Clothing in India to the consumer, to a level, higher by one Rupee in every 20, than it would have stood at otherwise.

It is certain also that the Export Trade, on which so much of the prosperity of India depends, depends itself very much on the Import Trade. The more we take from England, the more will England take from us; and a cessation of Imports would soon translate itself into a reduced price to the Ryot for his Oil-Seeds, his Cotton, and his Jute.

This is especially important at a time when India is hoping to secure the largest share of a trade of £20,000,000 a year in Raw Cotton, thrown suddenly open by the failure of the American supply.

For these reasons the Government of India has determined to reduce the Import Duties on Piece Goods and Yarns to the old rates of 5 and 3½ per cent. respectively.

The question arises, when this reduction should take place.

All public interests point to its being immediate. Trade must be paralyzed to a great extent by a prospective reduction, and if, for a period of several months, purchasers hold back and stocks accumulate in Bond, there is every reason to apprehend a greater fall of price than could possibly be caused by an immediate reduction.

This could only be met by fixing a very distant period for the reduction, but I confess that, in the present state of things in Lancashire, I should be very unwilling to postpone, for a single day, any benefit they may get from this reduction.

The only argument I know of for delaying the reduction is that there are large stocks of duty paid Goods.

Now, I must say, the holders of such Goods have had fair warning. I have repeatedly stated in public in the course of the last year that the Government of India did not consider the 10 per cent. as a permanent one, and in reducing the Duty on Yarn twelve months ago, we gave a practical proof of our intention to reduce the Duty on Piece Goods at the first possible moment. The state of the Cash Balances has shown for months past that such a result was possible, and, since the remission of the License Tax, no one could doubt that it was highly probable, or rather, almost certain.

Throughout this period we received Memorials from the Chambers of Commerce of Calcutta, Bombay, and Madras, urging reduction, and either expressly deprecating delay, or making no allusion to it.

It is only at the last moment that Memorials have been received from a few highly respectable Firms at Calcutta and Bombay, asking that the reduction should be postponed for a long period, or, in the latter case, I may say indefinitely, until the state of the market is changed. Other Firms in Calcutta have sent a counter-memorial for immediate reduction.

It appears, therefore, that opinions here are divided, and that the opinion in favor of delay is apparently not a very clear and decided one, or it would never have left itself to be expressed as an after-thought at the last moment. Moreover, it is apparently confined to Merchants who might have bonded, but who preferred paying Duty, and who, therefore, probably were on the right side when the Duty was raised three years ago.

And what is more material, the Merchants and Manufacturers in England, who, I apprehend, would generally bear the loss if there is a fall of price consequent on the reduction, which I do not expect, have not only not asked for delay, but have pressed most earnestly in all the reports I have seen of their proceedings for an immediate reduction of the whole 10 per cent.

Under these circumstances, the Government see no sufficient reason to depart from the usual and accustomed course in such cases, which is clearly best for the interests of the public; and I accordingly propose that the reduction of the Duty shall take effect from the passing of the Act on Wednesday next.

Under ordinary circumstances, I should expect a large part of the loss to be recovered from

increased importation; but, with the market still over-stocked and the price of Raw Cotton extremely high, I do not calculate on any improvement for the ensuing year, though I have no doubt that, with the first favorable change in the trade, a large portion of the loss will be recovered.

The same arguments for reduction, as in the case of Piece Goods, do not apply to other articles of the Tariff which are not extensively produced in India as well as imported. A moderate Duty, such as 10 per cent., on such articles, is not an objectionable mode of raising Revenue. There are, however, a few articles in the Tariff where relief is required, and may be given at a trifling cost to the Revenue.

Paper is taxed 10 per cent. on its value, and yields little more than £10,000 a year. Now, I am not going to enter on the large question, which for two years agitated the British Parliament, whether a Tax on Paper is so obnoxious as a Tax on Knowledge, that it ought to be repealed even at the risk of creating a deficit. It is enough to say that a Duty on the raw material, "Paper," is indefensible, while the manufactured article, "Books," are admitted free, and that practically cases have arisen where, owing to this anomaly, it has been cheaper to send manuscripts of Works intended for Indian circulation to be printed in England than to print them here. We do not propose to tax Books, and therefore we place Paper on the free list.

I may add that though I should not have been prepared to give up a large existing Revenue from Paper without a clear surplus, I have real pleasure in finding that the state of things in India enables us to give any contribution, however trifling, towards cheapening the cost of an article which enters so largely into the Statistics of Elementary Education, and of the diffusion of knowledge, through the Press.

I pass to a very different subject, that of Beer.

The Duty before 1859 was 5 per cent. *ad valorem*; it has since been four annas per gallon, which I find has averaged nearly 20 per cent. on the value of the Beer imported. The importation has greatly fallen off, and though this may be attributed mainly to the excessive importation of 1859, which glutted the market, still it cannot be denied that a Duty of nearly 20 per cent. is excessive, and calculated to check seriously the importation of an Article which, in this climate, is to many European constitutions almost a necessary.

Accordingly, I propose to reduce the Duty by one-half, or to two annas per gallon, and here again I feel a very disinterested pleasure,—for I am no beer-drinker myself,—in being able to propose any boon, however slight, to the class who have perhaps suffered more than any other from recent Taxation, that of Europeans residing in India.

The reduction at the present rate of Imports will not cost above £10,000 a year.

From Beer to Tobacco the transition is easy and natural.

The Duty on Tobacco is so absurdly high, that it is clear we are driving all but the superior sorts out of the market, and losing Revenue. The Duty of one Rupee per seer is fully 100 per cent. on ordinary American Tobacco, and its effect has been to reduce the importation in three years from 1,200,000 lbs. to about 360,000 lbs., a striking proof of the impolicy of excessive Import Duties. I propose to reduce the Duty to 20 per cent.

ad valorem, which I have no doubt will cause a slight gain rather than a loss to the Revenue.

The Duty on light Wines is also so high as to be almost prohibitory as regards the cheaper descriptions. I propose to reduce it from two Rupees to one Rupee per gallon, in the case of light Wines declared of less value than 12 Rupees per dozen.

There are some other slight reforms in the Tariff which do not appreciably affect Revenue, and are made with a view to correct anomalies.

For instance, there is an Export Duty of 3 per cent. on Coals and Iron, the produce of India. This is as yet of no great practical importance, but it is manifestly wrong that a cargo of Rancee-gunge Coal should be burdened with an Export Duty, if shipped to Ceylon or Java, to compete with Coal from England.

There can be no reason why Carriages should be imported free, while all the chief materials used in carriage-making pay an Import Duty.

These, however, and other minor matters can be dealt with in Committee on the Customs Bill, and for the present it is enough to state that the total effect of the reductions proposed in Customs Duties may be taken at £475,000 for the ensuing year.

This reduces my surplus to £428,880.

One question only now remains for consideration, *viz.*, how to deal with the Income Tax.

Some action is requisite, for the Act of last year, continuing the first year's assessments, will soon expire, and it is necessary to provide before August, whether the Notices and Forms of Return prescribed by the original Act shall or shall not be again issued.

Upon this point there is, I believe, no second opinion among men practically acquainted with India, that they ought not to issue. It is admitted on all hands that the alarm, the vexation, the oppression, and the extortion, inseparable from calling for complicated Returns of individual Incomes in a country like India are a far greater evil than the Tax itself, and that, assuming such a Tax to be indispensable, a rough classification at fixed rates, somewhat on the plan proposed by my Hon'ble Friend, Mr. Harington, would have been infinitely preferable to any attempt to ascertain individual Incomes.

Accordingly, I had thought last year, when it seemed certain that both an Income Tax and a License Tax would be required to maintain an equilibrium, that the opportunity of passing the License Tax Act should be taken to mould the two together into one measure on the principle of a fixed classification.

Circumstances led, during my absence, to the License Tax being passed in the form originally proposed, and a temporary Act was passed continuing the existing assessments under the Income Tax for one year.

Since then Financial prospects have materially improved, and we have been able to arrest the License Tax on the very eve of its imposition, thus saving 5,000,000 of tax-payers from the incidence of a direct Tax, and the annoyance of classification.

The situation of matters with regard to the Income Tax is thus materially changed. If we were now imposing it for the first time, or if it were clear that it would be permanent, I should have no hesitation in recommending that it should be commuted into a Tax on the principle of Mr. Harington's Bill, and probably made over to

the local Governments to deal with on this principle according to their own local circumstances and for their own local requirements.

A proposal of this sort has been made by the Government of Bombay, and it has much to recommend it.

It is most desirable to break through the system of barren uniformity and pedantic centralization which have tended in times past to reduce all India to dependance on the *bureau* of Calcutta, and to give to local Governments the power and the responsibility of managing their own local affairs.

The great branches of the Expenditure, such as the Army and National Debt, are Imperial, and while this is the case, the great branches of Revenue must remain Imperial also.

But there is a wide field both of Revenue and Expenditure, which is properly local, which in England is met by local rates, and which, in fact, must be met locally, or not at all.

I hail, therefore, every proposal which shows signs of independance and self-reliance, and if the Income Tax were to be perpetual, I would much rather see it transferred into a local Tax, than continued as an Imperial Tax.

But before acting on this view, there is one paramount consideration which has to be weighed, *viz.*, whether the Income Tax is to be looked upon as a permanent or a temporary measure.

Upon this point I have myself no doubt. The Tax was imposed for a limited term, and at all hazards we must strive to keep faith with the people of India by not prolonging it.

It is, of course, impossible to give any absolute pledge as to what may occur three years hence. Necessity knows no law, and unforeseen events may upset all calculations. But the question is, are we to look on the implicit pledge given by passing the Income Tax Act for five years only, as a serious promise which we may strain every nerve to fulfil, or are we to follow the example of England, and treat it as one of those common forms, which, like "lover's vows," are only made to be broken.

It is my firm conviction that the latter course would be alike wrong and inpolitic.

The people of England can understand that whatever a Chancellor of the Exchequer may say to round a period, or elicit a cheer, the Income Tax cannot be repealed unless they are prepared either to abdicate the position of a first-rate power by disarming, or, to retrace the steps of Sir Robert Peel's legislation by imposing crushing duties on Commerce and Consumption.

But the people of India see no such reasons for continuing the Indian Income Tax, and they would simply feel that the Government having got the Tax on false pretences was determined to keep it.

Now, if there is one thing more than another on which our Indian Empire is based, it is on our character for speaking truth. The idea that "the word of the British Government is as good as its bond," is the keystone of the fabric of our power in the East.

Measures which, like the famous conversion of the 4 per cents, cast even a plausible suspicion on the character of the Government for straightforward and open honesty in its financial dealings with its subjects, are, above all others, to be deprecated.

Hence, without in any way pledging the Government as to what may or may not be possible three years hence, I venture to say this—that in my judgment the main object to which the Financial policy of the Government should now be directed is to keep faith with India by getting rid of the Income Tax. That will be the great object of my endeavors as long as I continue responsible for Indian Finance, and when I leave, it is the legacy I should wish to leave to my successor.

I will say also that although it is impossible to anticipate what the future may have in store, there is, as matters now stand, every fair and reasonable probability that we may in three years or sooner be able to dispense with the Income Tax. If, for three years, the Revenue increases at the average rate of the last ten years, and if the Expenditure be kept within its present bounds, the object would be easily attained.

In the mean time, although with a remaining surplus of less than half a million, it is manifestly impossible for us to make any large present reduction of the Income Tax, there are certain measures which the Government propose, in the hope that they will afford a most material alleviation of its pressure.

In the first place, we propose to renew for the next three years the temporary Act of last year, dispensing with all further Returns and Enquiries, and to take the first year's assessment for the remainder of the Tax, unless in cases of fraud or manifest inadequacy, or where the party assessed himself wishes to re-open the question.

We add a provision that parties who desire it, may pay up once for all their remaining assessments.

The vexation and oppression incidental to calling for fresh Returns, and renewing each year an inquisitorial enquiry, are thus, we hope, completely obviated.

There is, however, a still greater and more beneficial change which we propose to make. We find on enquiry that the number of persons who pay the lower rate of 2 per cent. on incomes between 200 and 500 Rupees a year, amounts to nearly two-thirds of the whole who pay the Tax, while the money they pay is not above one-fifth of its whole proceeds.

In other words, between 500,000 and 600,000 persons are taxed to produce a gross Revenue of not more than £350,000.

I do not put the case for the exemption of these persons on the ground that they are poor, for I have no sympathy with the Socialist legislation which would place Taxation exclusively on the rich. On the contrary, I believe that poor as well as rich, and often even more than rich, are interested in the support of the State and the maintenance of social order, and that the middle and working classes are those who, in the long run, suffer most from the seductions of political demagogues and from the sickly sentimentality of injudicious philanthropists.

But in the present instance there are very different grounds on which to justify the exemption of the class in question.

The cost of collecting the Income Tax was last year £160,934, and of this by far the greater part is due to the numerous class of small payers. With the number of payers reduced to one-third, and existing assessments continued, nearly the whole extra establishment may be dispensed with,

and I am quite within the mark in saying that we shall save at least £100,000.

Now a Tax which affects 600,000 persons, to produce £350,000 gross, of which at least £100,000 is absorbed by cost of collection, is condemned by the mere statement of figures.

Nor is this all, for I much fear the large cost of collection must be taken as an index to a large amount of annoyance and oppression. The mere numbers show that two-thirds of the objections to the Income Tax will be got rid of by relieving two-thirds of the Tax-payers.

But the numbers alone do not adequately represent the real relief, for it is beyond all question that men of property and intelligence can defend themselves against mistakes or attempts at extortion by native officials, far better than the classes who just come within the limits of the 2 per cent. assessment.

This alone is a conclusive argument against any attempt to substitute for a total repeal of the 2 per cent. Tax, a partial relief to all Income Tax payers by a reduction from 4 to 3 per cent. in the rate of payment.

We could barely afford a reduction of 1 per cent. all round by maintaining some of the most objectionable import duties, and such a reduction would not in the slightest degree diminish the cost of collection, or the annoyance and oppression incidental to it.

I know that the Tax presses unduly upon many who pay their full 4 per cent. on an honest account of their incomes, while others escape.

But those are classes to whose intelligence and public spirit we may confidently appeal. We have endeavored to deal frankly with them for some time past in all matters of Financial policy, and our reward for so doing is that on an occasion like this, we are able to take them as it were into our confidence, and explain to them without disguise our real position.

I do not believe in "ignorant impatience of Taxation" on the part of educated gentlemen, like the great majority of the Official and Non-Official Europeans in India, when they are fairly dealt with. On the contrary, I am convinced that however strongly they may feel the natural desire of every body to escape his own peculiar burden, they will be satisfied with the assurance that the Government is sincerely desirous not to perpetuate the Income Tax, and with the pledge given for the future by the remissions already made.

The prosperity of India is their prosperity, and I am much mistaken in their intelligence and right feeling if they are disposed to use the dog-in-the-manger argument, that because we cannot afford to relieve them, 600,000 of our fellow-subjects of the humbler classes shall, for the sake of £250,000, which we do not want, be kept under the bondage of an unpopular Tax.

At any rate, such is not the decision of one class, who will continue to pay the full Income Tax, *viz.*, His Excellency the Governor-General and the Members of the Supreme Council; and we therefore propose that from August next, *i. e.* from the termination of the second year of the Income Tax assessments on Incomes under 500 Rupees a year shall cease, collections for the present year being of course completed.

I estimate the cost of this great boon at £250,000, *i. e.* I shall lose £350,000 of Revenue

and gain £100,000 in Expenditure. This reduces my surplus to £179,814, which is as low as it is prudent to go; nor indeed, should I have ventured to go so low, but for the fact that we are already investing such a large surplus in Public Works.

The estimate of Cash requirements shows that we may expect to arrive at the 30th April 1863 with a Cash Balance of £17,050,673 after setting apart all we shall owe England in the transactions of the year.

I have endeavored to make this latter Estimate more intelligible than it has hitherto been. It is the estimate of Cash transactions of the year as distinguished from Revenue and Expenditure.

A man who is a Trustee for others, or who is borrowing and paying off Capital for improving his Estates, will have Cash transactions in the course of the year very different from his current Income and Expenditure.

So it is with us; we have receipts and disbursements on various Deposit Accounts for Service Funds, Suitors' Funds and otherwise, which are classed under the general head of "Debt." Our receipts in 1862-63 under this head will be £11,053,360; our payments £11,799,150; the excess of £745,790 showing that we shall have diminished our outstanding liabilities to that extent principally by the payment of all remaining instalments of Prize-money.

The other entries in the Estimate are adjustments, between India and England, of sums paid here and received there as for Railway construction, or *vice versa*, and a final entry is made of the Remittance which, according to the Estimate received from Home, is necessary, after these adjustments, to discharge all the remaining liabilities of India to England, on account of Home Expenditure for the year 1862-63.

This amounts to £3,727,732, *viz.*, £2,200,000 for guaranteed Railway Interest, and a balance of £1,527,732 in General Account.

The result leaves an estimated Cash Balance of £17,050,673 on the 30th April 1863, which will exist in actual Rupees and be entirely our own, subject, as far as I am aware, to no extraneous claims or liabilities whatever.

It only remains now briefly to sum up the results which I have endeavored to convey to the Council in this necessarily long statement.

The year 1860-61 closed a long series of deficits with one still estimated at £6,000,000, and which in reality was upwards of £4,000,000.

1861-62 sees this deficit extinguished by a reduction of £5,000,000 of Expenditure effected within twelve months in a total Expenditure of £29,000,000 open to revision.

Further reductions and continued buoyancy of Revenue find us in 1862-63, notwithstanding the remission of the License Tax, and a large increase of outlay on Opium and Public Works, with a surplus of £1,428,693.

We apply the surplus.

First,—In further augmenting by £524,813, the grants for Public Works and Education.

Secondly,—In reducing to the normal rate the exceptional Import Duties imposed on Manufactures.

Thirdly,—In relieving two-thirds of the payers of Income Tax from all further assessments.

We close the year 1861-62 with a Cash Balance of £17,650,000. We have every reason to believe that our Estimates are on the safe side, and that

we shall close the year 1862-63 with a Balance of more than £17,000,000.

This is the simple state of facts laid before you, without exaggeration or embellishment.

There is no doubt that it contrasts favorably with the Financial Statements which India has been accustomed to receive, and with those which other great Empires of the civilized world have been recently making.

Let us not be too confident in this prosperity, or relax that wise economy which has been the principal means of effecting so beneficial a change.

And, above all, let us not forget, that while thankful to the Almighty Ruler of events for giving us peace and tranquillity and this foretaste of material prosperity, we shall best merit the continuance of these blessings by using them as means for higher ends, for the diffusion of civilization, the moral and intellectual elevation of our people, and all that goes to the mighty task of building up solidly and securely the foundations of a great and enduring Empire.

It is, I trust, a happy augury, that as our late Vice Roy was able to close his career in India by relieving 5,000,000 of Her Majesty's Indian subjects from the imposition of the License Tax; His Excellency the present Governor-General is enabled to inaugurate his Government by relieving two-thirds of the Income Tax-payers, and reducing duties which press on the Commerce of India with the mother country.

I closed my statement last year with the expression of a confident hope, that India might become the brightest jewel of the British Crown.

I close it now with a still more confident expression of the same hope, and with a feeling that the twelve months had not elapsed without something being done towards its realization.

The Hon'ble MR. COWIE said that, as an unofficial Member, he felt it to be his duty to express the gratification with which he had listened to the statement which had just been made, respecting the surplus revenue and the objects to which it was to be devoted. To the high duties on imports he had always objected as wholly indefensible, except upon the ground of necessity, and he regarded their reduction as a simple act of justice quite irrespectively of any pressure from Manchester or any other quarter. He also cordially approved of the abolition of the 2 per cent. Income Tax. At the time of the introduction of the Tax by the late Mr. Wilson, he (Mr. Cowie) thought that the limit had been fixed too low, and two years' experience as an Income Tax Commissioner had convinced him that the greater part of the oppression on which complaint was made in the collection of the Income Tax was exercised in respect of the 2 per cent. levied on the smaller incomes. With reference to the continuance of the remainder of the Tax for three years more, he trusted that the prosperity of the country would be so progressive that the Council might be able to remove it altogether before the expiration of that period.

The Hon'ble MR. FITZWILLIAM said that he was happy to join in the congratulations of his colleague on the Financial Statement which the Council had just heard. He considered that the reduction of the Import Duties would afford an important relief to the country, and especially to its commerce. He fully concurred with Mr. Cowie in his views of the Income Tax, and could, in like manner, speak from experience as a Commissioner

for its collection. The Tax had the effect of promoting both oppression and immorality, more particularly in its operation on the large class who would now be relieved. As a Member of that Council, he felt happy to give his cordial assent to the present partial remission of the Tax, and he hoped that the time might soon arrive when the Tax could be dispensed with altogether.

His Honor the LIEUTENANT-GOVERNOR said that, as his views on the Import Duties had been alluded to by Mr. Laing, it might be necessary to explain them for the satisfaction of those Members of the Council who were not Members of the Executive Council, and therefore had not seen the papers on the subject. No Member of the Council objected more strongly than he did to all duties in the nature of protective duties; and if he had thought that the question of protection was involved in the difference between a 5 per cent. and 10 per cent. duty, he should have considered that the additional 5 per cent. should be the first to be remitted, or if the whole tax partook of the character of a protective duty, he should have been in favor of its being taken off altogether. But looking at the Tax merely as one for Revenue, in preference to the License Tax which was then about to be imposed, he thought that it was free from objection. The License Tax, however, had been given up, and thereby a considerable burden of anxiety had been removed from his mind. His impression was that the next Tax to be assailed should be the Income Tax, in preference to the duties on importations. But if practical men said that those duties acted as protective duties, then no one more heartily approved of their remission than himself.

The motion was then put and agreed to.

The Hon'ble MR. LAING then applied to His Excellency the President to suspend Rules 15 and 16 for the conduct of business in order that he might introduce the Bill.

His Excellency the PRESIDENT declared the Rules in question suspended.

The Hon'ble MR. LAING then introduced the Bill, and moved that it be referred to a Select Committee with instructions to report in a week.

The Motion was put and agreed to.

The Hon'ble MR. LAING moved for leave to bring in a Bill to amend Act XXXII of 1860 (for imposing duties on profits arising from Property, Professions, Trades, and Offices.)

The Motion was put and agreed to.

The Hon'ble MR. LAING then applied to His Excellency the President to suspend Rules 15 and 16 for the conduct of business in order that he might introduce the Bill.

His Excellency the PRESIDENT declared the Rules in question suspended.

The Hon'ble MR. LAING then introduced the Bill, and moved that it be referred to a Select Committee with instructions to report in a week.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON moved for leave to bring in a Bill to extend Act XIV of 1843 (for regulating the levy of Customs Duties and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal), and Act XXXVI of 1855 (to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces) to the Province of Oude, and to amend the last mentioned Act. He said that

an Act was passed last year by the late Legislative Council to regulate the manufacture of Saltpetre by requiring that such manufacture should be carried on under license, and to enable the manufacturers of Saltpetre to refine the Salt produced in the manufacture of Saltpetre, and to sell the same on payment of the Government dues. The Act, as it passed, took effect at once only in the North-Western Provinces, but it contained a provision authorizing the Governor-General in Council to extend its provisions to other parts of India. This power had lately been exercised in the case of Oude, to which Province the Act was extended by an order of the Governor-General in Council, dated the 9th April, but the Act of last year referred in one of its provisions to two previous Acts relating to Salt which were not in force in Oude; and the local authorities, with whom the Government of India concurred, considering it desirable that these Acts should also be extended to the Province of Oude, with effect from the date on which the Act of last year was extended to the Province, the present Bill had been framed to effect such extension. It was also proposed to take the opportunity of the introduction of the present Bill to amend one of the Sections of the two Acts which they were asked to extend to the Province of Oude, in so far as it related to forcible entries in cases of search for contraband Salt and to bring the law in respect of such searches into conformity with the Code of Criminal Procedure.

The Motion was put and agreed to.

The following Select Committees were named :—

On the Bill to amend Act XIV of 1859 (to provide for the Limitation of Suits)—the Hon'ble Messrs. Laing, Harington, Erskine, and Fitzwilliam.

On the Bill to amend Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on Goods imported or exported by Sea)—the Hon'ble Messrs. Laing, Harington, Fitzwilliam, and Cowie.

On the Bill to amend Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices)—the Hon'ble Messrs. Laing, Harington, Fitzwilliam, and Cowie.

The Council adjourned till Wednesday, the 23rd instant, at 11 A. M.

M. WYLIE,

Depy. Secy. to the Govt. of India,

Home Department.

CALCUTTA,
The 16th April 1862. }

Public Works Department.

Note on the experimental Iron Works, lately established at Burwai, in Nimar.

The design of establishing works to utilize some of the numerous iron deposits in Nimar, beyond the limited extent to which they are worked by Native Miners, and in supersession of their primitive and wasteful mode of working, was first brought forward by Major Keatinge, of the Bombay

Artillery, when Political Agent and Superintendent of Nimar. At his suggestion a small Steam Engine and a Rolling Mill, suitable for rolling into bars the lumps made by the Native method, were obtained from England, and were erected in the Mundlaiser Jail Workshops.

While Major Keatinge was on furlough in England in 1859, he learnt that great difficulty was experienced in working the machinery, from the want of proper re-heating furnaces, and that the furnaces, erected from Drawings in English Scientific Books, were found to be useless with wood and charcoal fuel. He accordingly obtained permission to visit, at the expense of Government, some of the Iron Works in Germany, to learn the methods of conversion of cast-iron into bars and sheets with vegetable fuel only.

On his return Major Keatinge obtained the permission of the Secretary of State to make arrangements for the erection of a small experimental Iron Work at Burwai, in Nimar, and to obtain in addition to the Rolling Mill and Engine, already on the spot, a blast furnace and forges, the blowing cylinders to be driven by a 15 Horse Power Engine, a small steam hammer, and steam pump, and a small fitting shop, sufficient in fact to make cast-iron, and to convert it into wrought-iron, on a small but practical scale.

It was not found possible to engage a properly qualified Manager for the works in England, and Major Keatinge proposed to the Secretary of State to depute him to Sweden to engage one, and also to improve his own knowledge of the manufacture of charcoal iron. This proposal was based on the advice of Dr. Percy, the Professor of Metallurgy, in the Government School of Mines, in Jermyn Street, from whom Major Keatinge had from the first received the greatest assistance. The Secretary of State acceded to Major Keatinge's proposal. On his arrival at Stockholm he formed the acquaintance of Director A. Grill, the head of the Swedish Iron Comptoir, and the most esteemed Consulting Engineer and Metallurgist in Sweden, in all matters connected with the manufacture of iron. The designs for the works proposed were drawn out under Mr. Grill's superintendence. On Director Grill's recommendation too, Mr. Nils Mitander was selected as Manager of the proposed works at Burwai. This gentleman had been educated at the Government School of Mines at Fahlun, and had been practically employed on Iron Works in Sweden for some years.

Major Keatinge returned to India in August 1860, and he was shortly followed by Mr. Mitander, who arrived in Bombay in November 1860.

A Report has lately been received from Mr. Mitander, giving an account of the progress of the works from the commencement to the end of September 1861, of which the following is the substance :—

I.—MINES AND ORE.

The Nandia Mine is an old Native working which had become almost filled up. A considerable excavation has been made, and the Mine has been worked both at the sides and at the bottom; 419½ tons of ore have been raised at the following cost per ton :—

For labour	Rs. 3 2 7
For buildings, material, and dead stock	„ 1 5 3
Total Rs.	4 7 10

A Contractor has lately undertaken to raise it at Rs. 2-6-0 per ton. The richer specimens have yielded 57·95 per cent of iron, and fair specimens from 48·5—50·63 per cent; an average of eight trials on ore taken at random showed a yield of 34·78. A fair specimen calcined yielded 56·4 per cent. The ore is a hydrated oxide of iron in globular lumps, occurring in thin seams in a yellow ochery rock. The impurities are chiefly Silica and Crystalline Carbonate of Lime.

The Mines at Kuroondia, Kummulpoor, Kumlia Ghattee, and Soorgam, were merely trial shafts and soon abandoned. The ore in all of them is hematite, commonly mixed with Silica. The average yield of iron is 43·6 per cent. Nearly 52 tons were raised at an average cost per ton of Rupees 10-15-2, but this includes building, materials, &c.

The discovery of a number of pieces of rich ore on the surface of the ground led to the sinking of a trial shaft at a place named, by Major Deatinge, Mitanderpoor. Isolated pieces of splendid ore were continually met with, and at a depth of ten feet a solid bed of ore was found. The work has hitherto been carried out mainly with a view of ascertaining the extent of the deposit, but in two places the ore has been worked to a depth of about five feet, and 630 tons have been raised at a cost per ton

For labour	...	Rs. 1 14 10
For materials	...	" 0 6 1
Total Rs.	...	2 4 11

The ore is a Crystalline massive hematite or specular iron ore, the impurities being chiefly Silica. A picked specimen from the seam yielded 62·22 per cent of iron. An average from the trial of several pieces from the lowest part of the working gave 45·98 per cent, and the general average of all dug ore yielded 43·6 per cent. From the appearance of the ore in these places, it is thought that there is a considerable deposit here.

II.—FLUX.

Lime-stone is abundant in the neighbourhood of the works, and that obtained at Nandia has been analyzed by the Chemical Analyzer to the Bombay Government, and has given the following result :—

Lime	...	32·47
Magnesia	...	19·25
Carbonic Acid	...	41·95
Silica	...	3·02
Aluminum, with a little peroxide of iron	...	2·05
Water	...	·50
Alkaline Salts and loss	...	·76
		100·00

The cost of lime obtained from this for building purposes was Rupees 16-0-3 per 100 cubic feet.

III.—FUEL.

Wood has been cut for charcoal to the extent of 1,682 cords, each cord being 10' × 4' × 4', or 160 cubic feet, at a contract price of ten annas per cord. Also 460 cords, each 5' × 4' × 2', or 40 cubic feet, have been cut for lime burning, and for calcining ore, at a contract price of three annas nine pie per cord.

IV.—WORKS.

The building of the blast furnace has proceeded as far as it can, without the iron work expected from England. It is a building 30 feet square at the base, with three tuyer-houses. It is of stone masonry, and is at present nine feet high.

The Casting-house, 50' × 20', has been completed. The sides consist of a series of arches; it has a gable end, containing a large doorway.

The Rolling Mill-house is a building of a similar description. The Mill with its Steam Engine and three Boilers, and Pumping Engine, are ready to work. Chimney 25 feet high.

Two Charcoal-houses are in course of construction, and the foundations of a third are in progress.

Two Charcoal ovens, or charring pits, have been dug, and the brick lining is in progress. Each of these pits will contain about 500 cubic feet of wood for conversion into charcoal.

A calcining kiln on the Swedish model has been erected for calcining the ore before smelting. It is 14 feet high and 5½ feet interior diameter.

Attempts at making fire bricks have hitherto proved unsuccessful, owing to the impurity of the clay, but it hoped that greater success may be attained with a new clay found at Chundgurh.

V.—MISCELLANEOUS.

Road-making, to connect the principal parts of the works, is in progress.

The Superintendent's Bungalow has been completed.

A Powder Magazine has been constructed within the Burwai Thannah, in which to store Gunpowder kept for blasting operations.

It is understood that good progress has been made since the date of this Report.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, APRIL 30, 1862.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE is required by Law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Home Department.

Discontinuance of the present plan of officially transmitting by Telegraph public news from Galle and Bombay on the arrival of the English Mail at those Ports.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department, to LIEUTENANT-COLONEL C. DOUGLAS, Director-General of Telegraphs in India,—(dated the 26th April 1862.)

THE Governor-General in Council has had under consideration the advisability of discontinuing the present plan of transmitting public news from Galle and Bombay on the arrival of the English Mails at these Ports.

2. Owing to the extended line of telegraphic communication now available between England and India, the precis of news prepared at Bombay and Galle from the English papers does not

contain the latest news, and is of little value consequently to the Public, while its transmission needlessly takes up the time of the Department.

3. In the Orders of the 8th March precedence was given on certain conditions to messages containing English news intended for the Press, which, by facilitating the transmission of public news by private enterprise, renders all the more expedient the discontinuance of the Government Bulletins.

4. His Excellency in Council directs, therefore, that the transmission, by Government, of public news from Galle and Bombay on the arrival of the English Mails at these Ports shall cease, effect being given to this change from the 31st of July next, by which time private persons will have had opportunity for making their own arrangements.

5. The Chamber of Commerce will, however, continue to get their messages sent as at present.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, MAY 3, 1862.

OFFICIAL PAPERS.

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Government of India.

Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 and 25 Vic., C. 67.

THE Council met at Government House on Wednesday, the 30th April 1862.

PRESENT :

His Excellency the Viceroy and Governor-General of India, *presiding*.
His Honor the Lieutenant-Governor of Bengal.
Major-General the Hon'ble Sir R. Napier, K. O. B.
The Hon'ble S. Laing.
The Hon'ble H. B. Harington.
The Hon'ble W. Grey.
The Hon'ble H. Forbes.
The Hon'ble C. J. Erskine.
The Hon'ble W. S. Fitzwilliam.
The Hon'ble D. Cowie.

His Honor the LIEUTENANT-GOVERNOR moved that the Report of the Select Committee on the Bill to amend the Code of Criminal Procedure be taken into consideration, and that the Bill, as settled by the Select Committee, be passed.

The Motion was put and agreed to.

The Hon'ble MR. LAING moved that the Report of the Select Committee on the Bill to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July 1862 under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices), and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise

to modify the said Acts, be taken into consideration, and that the Bill, as settled by the Select Committee, with the amendment of which notice had been given, be passed. He said that the amendment which he had proposed was merely designed to meet the case of those who had returned no profits in the first year, and therefore had not been assessed in the second, but who subsequently had made profits which, it was the manifest intention of the Bill, should be assessed to the Duties under the Income Tax Act. A Memorial had been received from the British Indian Association, stating that they saw no provision in the Bill for repealing the 2 per cent. Duty. But the 14th Section, which they appeared to have overlooked, provided for that object. The Memorial also commented on the power given by the Bill to re-open assessments. But the amendment of the Select Committee had guarded that provision, and limited the power to cases in which the returns were obviously inadequate. If the revenue only were concerned, it might not be worth while to make any special provision on the subject. But justice to other tax-payers required that in such cases the parties liable to the Duties should not wholly escape. The power of re-assessing was limited to Commissioners and Collectors, and the intention was that it should be exercised with great discretion, and only when neglect of it would operate as a grievance on others.

The Motion was put and agreed to, and the Bill as settled by the Committee, with the following amendment, was passed accordingly :—

Section VII, line 19. After the word "jurisdiction" the introduction of the words "or to any person to whom such special notice shall have been issued, but who shall not have been assessed to the said Duties for the said year by reason of the amount of his profits or income not rendering him liable to the said Duties or for any other cause."

The Hon'ble MR. HARRINGTON moved that the Report of the Select Committee on the Bill to repeal certain Regulations and Acts relating to Criminal Law and Procedure be taken into consideration, and that the amendments proposed by the Committee be adopted.

The Motion was put and agreed to.

The Hon'ble MR. ERSKINE then moved the following amendments of which he had given notice:—

Section III, lines 16 and 17. The omission of the words "in the manner provided in Section 445 of the said Code."

The addition of the following Section after Section VI:—

"Nothing in this Act shall affect any sentence or order passed, or any proceeding held, or any act done previously to the passing of this Act and in accordance with any Act or Regulation repealed by this Act."

In the Schedule, the omission of the words "Act XXXV of 1837. The whole Act," and the substitution of the words "Act XXXVII of 1837. The whole Act."

The omission of the words "Act IV of 1838. The whole Act."

In the third column opposite Act XXX of 1841, the omission of the words "in so far as it relates to Courts of Justice," and the substitution of the words "Section I."

In that portion of the Schedule which relates to the Bombay Regulations:—

In the third column opposite Regulation XII 1827, the insertion after the words "Clause 2 of Sections XXVII" of the words "Section XXX."

In the same entry the omission of the words "Section XXXVII" and the substitution of the words "Sections XXXVII and XL."

In the third column opposite Regulation XIII 1827, the insertion after the words "Clauses 1 and 2, Section XXXI" of the words "Clause 3 of Section XXXIII."

In the same entry the omission of the words "and Clause 9 of the same Section" and the substitution of the words "and except Clause 9 of the same Section, Clause 2 of Section XXXVI, and Clauses 1 and 2 of Section XLIII."

After the entry relating to Regulation XIV 1827 the insertion of a new entry as follows:—

"Regulation XF. 1827.—A Regulation containing rules under which landholders may be invested with Police authority within their respective lands, or other convenient limits, and deprived of the same: and declaring the mode of procedure to be followed in regard to them in Criminal matters. The whole Regulation."

In the third column opposite Regulation XXIII 1827, the omission of the words "Section V" and the substitution of the words "The whole Regulation."

He said that these amendments were prepared chiefly in accordance with a despatch which had been received from the Bombay Government within the last few days. They did not in any respect infringe the principle of the Bill, and as they were recommended by the Sudder Court and related almost exclusively to details of Criminal Procedure, and the Bombay Government had not stated any objection to them, he felt it to be unnecessary to enter into any detailed explanations of them.

The Hon'ble MR. HARRINGTON, with the permission of the President, moved the following two further amendments: 1st.—That in the 3rd

column opposite to Regulation XV 1806 of the Bengal Code, the words "The whole Regulation" be substituted for the words "Sections II, III, IV, and V;" Section I of that Regulation being merely a Preamble, and the only other Section of that Regulation having been already repealed. 2nd.—That the entry relating to Regulation XXII 1816 of the same Code be omitted, the whole of that Regulation having been already repealed.

The Hon'ble MR. HARRINGTON then moved that the Bill, with the amendments proposed, be passed.

The Motion was put and agreed to.

The Hon'ble MR. HARRINGTON presented the Report of the Select Committee on the Bill to repeal Act XVI of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the provisions thereof with amendments, and further to improve the administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature; and applied to His Excellency the President to suspend Rule 23 for the conduct of business.

His Excellency the PRESIDENT declared the Rule in question suspended.

The Hon'ble MR. HARRINGTON then said that the amendments proposed by the Select Committee, though numerous, were chiefly verbal; the Chief Justice had seen them and had assented to them. The suggestion of the Lieutenant-Governor, that the operation of the Bill should be limited to a certain time, had been considered by the Select Committee, who were of opinion that the words which they had introduced into the Preamble would sufficiently mark the temporary character of the Bill. The preparation of a Code of Criminal Procedure for the Supreme Courts would be the duty of this Council, from whatever source the materials might come; and although it would be quite proper to submit any such Code for the approval of the learned Judges before it was passed into law, still the responsibility and duty of passing any Code that might be so prepared, must rest with the Council; and unless they wished to throw the Supreme Court back on the state of things which this Act was intended to remedy, this Act must remain in force, subject to any modifications that might be found necessary, until such a Code was brought into operation.

His Honor the LIEUTENANT-GOVERNOR said that the addition to the Preamble sufficiently fulfilled the object he had in view.

The Hon'ble MR. HARRINGTON, with the permission of the President, then moved the following additional amendments:—

Section XLVI, the insertion of the words "in either case" after the word "and" and before the word "that" in line 13.

Section XLIX to strike out the word "afore-said" in line 5, and to insert the following words in the place thereof; "mentioned in either of the last two preceding Sections;" to insert the words "they both" at the end of line 13.

Section LII, to strike out the word "to" in line 14, and to insert the word "of" in lieu thereof; to strike out the word "or" in line 15, and to insert the word "and" in lieu thereof.

Section LIII, to strike out the word "or" in line 14, and to insert the word "and" in lieu thereof.

Section LIV, to strike out the word "thereof" in line 8, and to insert the words "of the Act" in lieu thereof.

Sections LVI and LVII,—to transpose these Sections.

The Motion was then put that the Bill, with the proposed amendments, be passed, and was agreed to.

The Hon'ble MR. HARRINGTON presented the Report of the Select Committee on the Bill to extend to the Province of Oude certain provisions of Acts XIV of 1843 and XXXVI of 1855, relating to the manufacture of contraband Salt, and to amend the last-named Act; and applied to His Excellency the President to suspend Rule 23 for the conduct of business.

His Excellency the PRESIDENT declared the Rule in question suspended.

The Hon'ble MR. HARRINGTON then moved that the Report of the Select Committee be taken into consideration, and that the Bill be passed.

The Motion was put and agreed to.

His Excellency the PRESIDENT said that, in now adjourning the Council, he did not propose to adjourn it in the usual manner to the following

Wednesday, and it might be convenient to the Members that he should state that he did not propose to call them together again until some time in November next. The Members were aware that, under the Act of Parliament, the Governor-General was empowered to summon the Council to assemble whenever and wherever he thought necessary, and he did not intend, by any declaration he now made, to divest himself of the power with which he had been entrusted for the public good. Subject to that reservation, it would be convenient to the Members, who had other interests and avocations, to be informed by him of the period when they were likely to meet again. At present he would adjourn the Council without naming the time and place for its next Meeting.

The Council then adjourned.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

CALCUTTA,
The 30th April 1862. }



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, MAY 14, 1862.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE is required by Law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Extracts from the Records of Government, No. 2.

Thibet in 1774.

Minute on Thibet, by the HON'BLE WARREN HASTINGS, President of the Council at Fort William,—(dated May 9th, 1774.)

THE President acquaints the Board that since he laid before them the letter from the Teshu Lama of Thibet, he has written an answer to it, and, among other things, has proposed a general treaty of amity and commerce between the two States of Bengal and Bootan. He begs leave to remind them that such a treaty has ever been a favourite object with our Hon'ble Masters, and that they have repeatedly recommended the establishment of an intercourse with that country. The present juncture appeared to him the most favourable, which has yet occurred, for pursuing these views. The letter from the Lama invites us to friendship and communication. Therefore, no sooner was the treaty of Cooch Behar signed and ratified, than he thought seriously of carrying this project into execution, and conceiving it to be most proper that a European and Servant of the Company should be entrusted with the negotiations in preference to any Native, he wrote immediately to Mr. Purling to procure the necessary passports for such a person, which he informs the Board he has now obtained. The person he has made choice of, for this trust, is Mr. George Bogle, a Servant of the Company, well known to the Board for his intelligence, assiduity, and exactness in affairs; and the President also expects to draw much advantage in the conduct of the business from the moderation of temper which he seems to possess in an eminent degree. He proposes that Mr. Bogle should set out, without loss of time; and he will charge himself, with furnishing him with proper instructions and dispatches. He hopes the Board will approve

of his choice, and, as Mr. Bogle undertakes this difficult and hazardous commission, without any immediate prospect of advantage and with a great uncertainty as to its success, he would recommend to the Board that he be continued in possession of the appointments which he now holds at the Presidency, and permitted to act by Deputy till his return, or till it shall be thought proper to dispose of him in another way. The President further acquaints the Board that he has nominated Mr. Alexander Hamilton, Assistant Surgeon on the Establishment, to accompany Mr. Bogle on this expedition.

The President has only further to observe that he is far from being sanguine in his hopes of success, but the present occasion appears too favourable for the attempt to be neglected. He also can assure the Board that the information which he has been able to procure of the people, the country, and Government of Thibet, give considerable encouragement to it. They are represented as a quiet people, numerous and industrious, living under a well-regulated Government, having considerable intercourse with other nations, particularly with the Chinese and Northern Tartars; and possessing, at home, the principal means of commerce, gold and silver, in great abundance. For more particular satisfaction of the Board, he subjoins to his Minute the substance of those informations which, being on record, will also exhibit to our Hon'ble Masters the grounds of the present undertaking, whatever may be its success; and enable them to judge how far it may be advisable to prosecute it on any future occasion; at all events they cannot fail of being an object of curiosity to them.

He also annexes to this an account of such goods as he ordered Mr. Bogle to deliver as presents to the Lama, and to carry with him as samples of the commodities which this country is capable of supplying, and he moves that the Board order the amount, being current Rupees 10,982-11-6, to be paid out of the Treasury.

Teshu Lama traces his origin from Tang-la, who was a person of great reputation and commanded the garrison of Tisseyjee. Ankesu was formerly the Rajah of Bootan, and Memanu Kesu was his father. Delai and Teshu were both Fakirs and ruled over part of the country. Upon some outrages being committed on their authority by Ankesu, they applied to the Chief of the Calmucks, from whose race they sprung, for assistance; which the Calmucks accordingly granted them, and Ankesu was soon after slain. From that time they have ruled over the whole of Bootan. They live in a state of celibacy, and believe that if one dies his soul immediately transmigrates into the body of a new born child, who succeeds him in the Government. As Dalai is now a Minor, Teshu has the charge of the Government and administration, but not meddling himself, with worldly affairs, he deposes Tela Backhumbou to transact them on his behalf, for which purpose Tela has an Army of 30,000 men under his command, consisting of Cavalry and Infantry. The dress of the Teshu Lama is this. Upon his head he wears a cap of a purple colour, over his loins a kind of petticoat, which reaches to his feet, and is tied with a girdle round his middle; over his shoulders is thrown a short jacket of silk, which reaches down to his middle, and leaves both arms bare. The religion of the Bootans is something similar to that of the Hindoos. They worship Bowanny, Narrain, and Byroc, and hold the Priests of their own sect in great veneration. The food of the Grand Lama is the flesh of goats or sheep, jaghrey, vegetables and fruits. He never touches hog's or cow's flesh, but the common people frequently eat both. Sangeah Chumdunda was the founder of their laws.

If a person oppresses, or commits an act of injustice upon another, and flies for protection to the Grand Lama he is absolved from all punishment and is out of the reach of the law; but should he be apprehended in the way and carried before the Magistrate, he must then suffer agreeably to the written laws of Sangeah Chumdunda. Their country, on the north side, extends as far as the country of the Calmucks; on the south side it is limited by the Buckshadawar; on the East by China; and on the West by the country of Cashmere. In this large track of country there are only three Rajahs of any consideration. The first, in the Hindoostani language, is called Deb Rajah, whose territories lie towards Buckshadawar; the second, in the Bootan language, is called Gyalloo, whose place of residence is at Luddak, adjoining to Cashmere; the third is called Durkee Gyalloo, whose territories border on China. Besides these, there are other petty Zemindars whose names the Messenger, who is now in Calcutta, does not recollect. The revenues of the country are not collected in specie, but in kind, half of the produce of the earth being reserved for the use of the Cultivator and the other half appropriated for the use of Government. The Tartars have but little communication with Bootan. The Russians frequently come thither upon religious pilgrimages. The Grand Lama resides at Pontala, near the capital Lassa, and is at present at variance with no other States. About ten years ago, the Afghans set disturbances on foot and took possession of Luddak, but upon a complaint being made thereof to the Lama, he

sent his Army thither, repulsed the Afghans, and re-took possession of the country. From that time to this he has been engaged in hostilities with no one. The arms of the Bootans are matchlocks, long knives like scimitars, and bows and arrows. The sowars or horsemen wear also armour. The Cashmere Merchants have established a Factory amongst them. The articles of trade which they carry thither for sale consist of shawls and other manufactures, as well as saffron, cloves, nutmegs, and other spices; and their returns are made in gold, silver, copper, toothernague(?) lead and coarse woollen manufactures. The Chinese Merchants also carry on a trade with Bootan, at which place they have Factories established, and supply the inhabitants with chinaware, tea, silk manufactures, embroideries, looking glasses, handkerchiefs, and other articles; and in return purchase from them their coarse woollen manufactures, oranges, citrons, skins, and gold and silver ore. The inhabitants of Nepal likewise export to Bootan broad cloth, white cloths, pearl and coral, and purchase from them Tanian horses, cowtails, gold and silver ore and tinkal. The road from Chashmere to Bootan is through Luddak, a country inhabited mostly with shepherds, from whom plenty of milk, curds and ghee may be got, but very little grain. The Hills, in some places, are small and easy in their ascent; so that the Cashmere Merchants transport their merchandize over them, with little or no difficulty, upon the backs of horses, mules, and oxen; but, at other places, they are steep and difficult to climb up. The road by which the Chinese Merchants have intercourse with Bootan lies through Mientuck Enkar. It is two months' journey, seven days of which you pass through a barren uncultivated country infested with robbers, so that it is impracticable to travel that way excepting in large Companies. The rest of the road is even, well inhabited, and has convenient sarais at proper distances, so that provisions are to be procured in plenty. From Nepal to Bootan it is eight days' journey, and two of these you pass over mountains from two and three coss to even six coss high, which are inaccessible for oxen, mules, and camels, but provisions and water are in abundance the whole way. The road from Bengal lies through Buckshadawar, but merchandize cannot be transported this way upon the backs of camels or horses; or by any means than by people hired for that purpose. There is a road through Morung, which is something better than that of Buckshadawar, but farther about, and at the same time not passable for horses and camels; so that, in fact, the Buckshadawar road is the most preferable. There is no passage by water. Gold and silver are the mediums of commerce in that country as well as in this, and their coins are in the same proportions as one anna, two annas, four annas, and eight annas. A single anna piece they call ulwakagauk; a double anna piece, her-mangah; a four anna piece, cojuk; and an eight anna piece, which they coin, of the weight of six masha, is called chukea. They coin no Rupees of twelve masha, as in this country. The Rupees of Moorsshedabad and Patna are current there in buying and selling, but no other, without a deduction from their value. They also frequently barter one commodity for another. No duties are exacted from the Chinese

or Cashmere Merchants, but the Nepal Merchants pay eight annas per man both upon going and coming. The produce of the Hills in Bootan is wheat, barley, peas, paoper (*sic*), mushoor, mustard seed, and toorey, which last article yields an oil, and the valleys abound with every kind of grain which is produced in this country. Gold and silver are produced from the Mine and not found in Rivers. At the distance of about fifteen days' journey to the north from the place where Teshu Lama resides there is a Gold Mine, and at the distance of twenty days' journey, in the same direction, a Silver Mine; at both which places there is a Guard stationed in behalf of the Grand Lama. At a place called Lachee Chong, about six days' journey to the eastward of Teshu Lama's seat, there is a Mine of Copper and Vermillion, and in a Hill called Bhosaok, situated at the distance of three days' journey to the westward, there is a

Mine of Lead; and at Sank Bong, about four days' journey to the northward from the same place, there is a Mine of Tootherague. The Arts there are very well known. There are Carpenters, Smiths, Masons, and Weavers, &c., all well skilled in their professions. Their buildings are the same as in this country, but made of stones and much lower. Their women are not concealed, and are allowed to marry at twelve years of age, the marriage contract being made up by the parents of the parties. Festivity and rejoicing are usual upon these occasions, the same as in this country. The better kind of people burn their dead, and are even at great expense in perfuming the funeral pile with sandal wood and frankincense, but the poorer sort expose the dead carcasses of their relations upon the Hills to be devoured by wild beasts.

(Signed) WARREN HASTINGS.